

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11
: :
LIDDLE & ROBINSON, L.L.P., : Case No.: 19-12346 (SHL)
: :
: : Application for a first and
: : final allowance of fees for
: : financial advisor to the
: : Chapter 11 Trustee
Debtor. :
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FIRST INTERIM AND FINAL FEES AND EXPENSES APPLICATION
COVER SHEET

Name of Applicant: CBIZ Accounting, Tax & Advisory of New York, LLC
("CBIZ NY") and CBIZ Valuation Group, LLC ("CVG")
(collectively, "CBIZ")

Authorized to Provide
Professional Services to: Jonathan L. Flaxer, Esq., the Chapter 11 Trustee of the estate
of Liddle & Robinson, L.L.P

Date of Retention: February 28, 2020 (nunc pro tunc to January 7, 2020)

		<u>Cumulative</u>
		<u>(01/07/20-8/31/21)</u>
Compensation sought:		
Fees	\$	509,493.75 ¹
Expenses		6,497.53
Total	\$	<u>515,991.28</u>
Amounts Paid:		
Fees	\$	371,963.40
Expenses		6,483.63
Total	\$	<u>378,447.03</u>
Balances Outstanding:		
Fees	\$	137,530.35
Expenses		13.90
Total	\$	<u>137,544.25</u>

This is a: Interim X Final

¹ This amount includes an estimate of \$5,000 for preparing and prosecuting this first interim and final fee application ('Application'). To the extent that the fees for such services will be less than \$5,000, Applicant shall reduce its request accordingly and file a supplement prior to the hearing on this Application reflecting the correct amount.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11
	:	
LIDDLE & ROBINSON, L.L.P.,	:	Case No.: 19-12346 (SHL)
	:	
	:	Application for a first and
	:	final allowance of fees for
	:	financial advisor to the
	:	Chapter 11 Trustee
Debtor.	:	
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CBIZ ACCOUNTING, TAX & ADVISORY OF NEW YORK, LLC (“CBIZ NY”) and CBIZ VALUATION GROUP, LLC (“CVG”) (collectively, “CBIZ”) hereby applies to the court for a first and final allowance of fees and expenses, and represents as follows:

1. On July 22, 2019 (the “Petition Date”), Liddle & Robinson, L.L.P (“Debtor”) filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Southern District of New York (the “Court”).
2. On December 23, 2019, the United States Trustee for Region 2 filed the Application for Appointment of Chapter 11 Trustee [Dkt. No. 195].
3. The appointment of Jonathan L. Flaxer, Esq. as the Chapter 11 Trustee of the Debtor’s estate was approved by court order on January 6, 2020 [Dkt. No. 201].
4. On February 7, 2020, the Chapter 11 Trustee filed an application for authority to retain CBIZ as his financial advisors in this case, which was granted by the Court effective as of January 7, 2020 [Dkt. No. 238]. A true and accurate copy of the retention Order is attached hereto as Exhibit C.
5. The engagement of CBIZ is under the direct supervision of Charles Berk, CPA, senior managing director of the firm with familiarity in the bankruptcy and insolvency area of accounting and auditing.
6. CBIZ maintains records of time it expended in the rendition of all professional services. The firm's time records were made concurrently with the rendition of professional services, and all such records are available for inspection. Exhibit A-1 hereto sets forth a schedule showing the name, position, hours worked from January 7, 2020 through August 31, 2021 (the “Compensation Period”), hourly billing rate and dollar amount of services rendered for all professionals of CBIZ having devoted time to this case. Exhibit A-2 hereto is a summary of the services rendered, by professional, for each project category. Exhibit A-3 hereto is a breakdown of all professionals' daily time details, by project category.

7. The following is a description of the firm's services provided to the Trustee along with the aggregate time expended by category:

A. CASE ADMINISTRATION

General

During the Compensation Period, CBIZ reviewed motions and docket filings including, but not limited to the Debtor's petition, SOFA and SOAL to gain familiarity with case status and issues. CBIZ assisted the Chapter 11 Trustee at his request in reviewing and preparing various analyses related to the motion to convert the case to chapter 7 [Dkt. No. 316] as well as calculations of United States Trustee quarterly fees. Also includes preparation of declaration of disinterestedness, document requests, meetings with the Debtor's tax accountant, calls with the 401k plan administrator and planning meetings to discuss procedures to be performed with staff in order to efficiently service the requests of the Chapter 11 Trustee.

CBIZ seeks compensation for 68.9 hours of reasonable and necessary expenses incurred for Case Administration – General during the Compensation Period in the total amount of \$26,543.50.

Preparation of MOR

During the Compensation Period, CBIZ prepared monthly operating reports for the months ended February 29, 2020 through July 31, 2021 inclusive of statement of operations, statements of cash receipts and disbursements, balance sheet and bank reconciliations. In addition, CBIZ assisted with the preparation of the January 2020 monthly operating report, including reconciling the cash balances of the bank accounts which had been overstated for the periods prior to the Trustee's appointment.

CBIZ seeks compensation for 154.3 hours of reasonable and necessary expenses incurred for Case Administration – Preparation of MOR during the Compensation Period in the total amount of \$60,260.50.

B. ASSET ANALYSIS & RECOVERY

Accounts Receivable & WIP

During the Compensation Period, CBIZ assisted the Trustee and Trustee's Counsel with a detailed review and analysis of the Debtor's potential receivables and WIP for both active and inactive cases. Prior to the Trustee's appointment, it was discovered that the prepetition accounts receivable had not been reconciled dating as far back as September 2018. In order to reconcile the Debtor's accounts receivable and assess potential recoveries to the estate, CBIZ obtained access to the Debtor's TABS billing software to facilitate in a lodestar analysis and a case valuation. CBIZ obtained and reviewed the Debtor's billing records by case in order to prepare the lodestar analysis identifying potential receivable recoveries with allocations for the prepetition period, postpetition period as well as to the secured lender. In addition, CBIZ worked with the Trustee and Trustee's Counsel and assisted in preparing a valuation of the case receivables related to judgements and settlements of active cases.

CBIZ seeks compensation for 260.5 hours of reasonable and necessary expenses incurred for Asset Analysis & Recovery – Accounts Receivable & WIP during the Compensation Period in the total amount of \$102,897.50.

Lender Analysis

During the Compensation Period, CBIZ assisted the Trustee with review and analysis of the prepetition secured liabilities related to Counsel Financial (“CF”), LIG Capital LLC (“LIG”) and Counsel Financial Holdings LLC (“CFH”). CBIZ met with and had various calls with the Trustee, Trustee’s Counsel, the Debtor, Debtor’s Counsel and the Debtor’s financial advisor to discuss various loan litigation issues and background; as well as had various discussions with CF and CF’s Counsel regarding the same. CBIZ reviewed and analyzed various supporting documentation and analyses provided including, but not limited to, the POC’s and support provided by CF, loan analysis prepared by the Debtor’s financial advisor and Declaration of Allen Wilen [Dkt. No. 263-2 in SDNY Case No. 19-10747]. At the Trustee’s request, CBIZ prepared an analysis for each of the loans issued to the Debtor assessing the principal borrowed, calculated interest rates and other fees associated with the loans as designated in the corresponding in the corresponding loan agreements. In addition, CBIZ prepared a memo to the Trustee based on the analyses and findings.

CBIZ seeks compensation for 131.7 hours of reasonable and necessary expenses incurred for Asset Analysis & Recovery – Lender Analysis during the Compensation Period in the total amount of \$52,021.50.

Avoidance Actions

During the Compensation Period, CBIZ assisted the Trustee in analyzing potential recoveries for the estate, including preparation of a disbursement analysis for the 90-day, 1-year and 2-year prepetition periods. This analysis includes disbursements made by the Debtor as well as disbursements made by the Debtor’s managing partner out of his personal account for the Debtor.

CBIZ seeks compensation for 26.3 hours of reasonable and necessary expenses incurred for Asset Analysis & Recovery – Avoidance Actions during the Compensation Period in the total amount of \$10,388.50.

Partner Capital Accounts Analysis

During the Compensation Period, CBIZ reviewed the Debtor’s books and records as well as the historical tax returns and associated partner K-1’s filed for the years 2013 through 2018 and prepared an analysis to assist the Trustee in potential recoveries for the partner deficits. In addition to the analysis prepared, CBIZ assisted the Trustee and Trustee’s Counsel with the demand letters to the partners whose capital accounts remained a deficit as of the Petition Date.

CBIZ seeks compensation for 34.2 hours of reasonable and necessary expenses incurred for Asset Analysis & Recovery – Partner Capital Accounts Analysis during the Compensation Period in the total amount of \$13,509.00.

C. BUSINESS ANALYSIS

Projection/Budget

During the Compensation Period, CBIZ prepared 13-week cash flow budgets to facilitate in the eighth through the eleventh interim cash collateral budgets covering the period March 2020 through May 2021. Includes reviewing postpetition activity and updating for actual weekly results and coordinating with the Trustee and Trustee's Counsel on projected collections and expenses.

CBIZ seeks compensation for 37.5 hours of reasonable and necessary expenses incurred for Business Analysis – Projection/Budget during the Compensation Period in the total amount of \$14,812.50.

Wind Down of Operations

During the Compensation Period, CBIZ assisted the Trustee in the wind-down of the Debtor's operations and closure as of June 30, 2020. As a part of the Debtor's closure, CBIZ facilitated the distribution of the dissolution notice and disposition of records to all clients of the Debtor within the 10-year prepetition period. CBIZ compiled the contact information for in excess of 4,000 clients of the Debtor required to be notified of the Debtor's closure and disposition of client records. In accordance with the Order Approving and Authorizing Procedures for Disposition of Certain Client Files [Dkt. No. 321], CBIZ facilitated the distribution of the Notice of Intent to Dispose of Client Files to the required identified clients. CBIZ also assisted in preparing the final wind-down budget and facilitating the final pay period with PayChex.

CBIZ seeks compensation for 171.5 hours of reasonable and necessary expenses incurred for Business Analysis – Wind Down of Operations during the Compensation Period in the total amount of \$67,742.50.

D. CLAIMS

Preparation of Administrative Bar Date Notice

During the Compensation Period, at the Trustee's request, CBIZ reviewed the Debtor's books and records, Debtor's SOFA/SOAL filings, POC's filed and conducted additional research to compile a full list of contact information to facilitate assisting the Trustee in distributing the administrative bar date notice.

CBIZ seeks compensation for 58.9 hours of reasonable and necessary expenses incurred for Claims – Preparation of Bar Date Notice during the Compensation Period in the total amount of \$23,265.50.

Analysis of Stakeholder's Substantial Contribution Administrative Claim

During the Compensation Period, CBIZ assisted the Trustee and Trustee's Counsel with the objection to the administrative claim of the Debtor's managing partner.

CBIZ seeks compensation for 13.6 hours of reasonable and necessary expenses incurred for Claims – Analysis of Stakeholder's Substantial Contribution Administrative Claim during the Compensation Period in the total amount of \$5,372.00.

E. RECORDKEEPING, BOOKKEEPING AND ACCOUNTING FOR THE L&R ESTATE

During the Compensation Period, CBIZ maintained the Debtor's books and records by reviewing the postpetition activity provided by the Trustee and updating accordingly on a monthly basis for the period January 2020 through July 31, 2021.

CBIZ seeks compensation for 32.4 hours of reasonable and necessary expenses incurred for Recordkeeping, Bookkeeping and Accounting for the L&R Estate during the Compensation Period in the total amount of \$12,798.00.

F. PLAN AND DISCLOSURE STATEMENT

During the Compensation Period, CBIZ assisted the Trustee and his Counsel with various analyses to facilitate in the preparation of the Plan, Disclosure Statement, as well as the amended Plan and Disclosure Statement. Analyses include case valuation framework of the remaining open client cases of the Debtor, sources and uses analysis and assisting Counsel with finalizing the necessary court filings.

CBIZ seeks compensation for 71.5 hours of reasonable and necessary expenses incurred for Plan and Disclosure Statement during the Compensation Period in the total amount of \$28,242.50.

G. TAX ISSUES

During the Compensation Period, CBIZ assisted the Trustee and the Debtor's tax accountant with tax compliance for the years 2018 through 2020 including review and comment on returns prepared by the Debtor's tax accountant, correspondence with payroll service regarding outstanding payroll tax withholdings and 401k deferrals, employee W2 coordination, tax consequences related to potential causes of action as well as COD of the Debtor's principal and correspondence with NYCDOF related to claim of outstanding UBT and CRT claims.

CBIZ seeks compensation for 99.0 hours of reasonable and necessary expenses incurred for Tax Issues during the Compensation Period in the total amount of \$39,085.25.

H. TELECONFERENCES/MEETING

Trustee/Counsel

During the Compensation Period, CBIZ prepared for, and had discussion with, the Trustee and his Counsel to review various case issues. Issues discussed include case issues and background, transition from Debtor's financial advisor, issues with the secured lender, lodestar analysis of the Debtor's accounts receivable and WIP, Debtor's former partner capital accounts and potential causes of action.

CBIZ seeks compensation for 53.5 hours of reasonable and necessary expenses incurred for Teleconference/Meeting – Trustee/Counsel during the Compensation Period in the total amount of \$20,892.50.

Stakeholders/Counsel

During the Compensation Period, CBIZ prepared for, and had discussions and meetings with, the Debtor and Debtor's professionals. These discussions and meetings included general case information and status, reconciliation of the Debtor's receivables and WIP to facilitate in the lodestar analysis and access to the Debtor's books and records.

CBIZ seeks compensation for 15.0 hours of reasonable and necessary expenses incurred for Teleconference/Meeting – Stakeholders/Counsel during the Compensation Period in the total amount of \$5,925.00.

I. FEE APPLICATION PREPARATION

During the Compensation Period, CBIZ reviewed time detail and project categories to facilitate in the preparation of nineteen (19) monthly fee statements filed with the court for the period January 7, 2020 through July 31, 2020 as well as in anticipation of preparing this first interim and final fee application.

CBIZ seeks compensation for 50.5 hours of reasonable and necessary expenses incurred for Fee Application Preparation during the Compensation Period in the total amount of \$19,947.50.

J. ATTENDANCE AT HEARINGS

During the Compensation Period, CBIZ attended the court hearing regarding the motion to convert the case from Chapter 11 to Chapter 7 filed by the secured lenders and the stakeholder's administrative claim of substantial contribution

CBIZ seeks compensation for 2.0 hours of reasonable and necessary expenses incurred for Fee Application Preparation during the Compensation Period in the total amount of \$790.00.

8. The total time, hours and dollars expended by managing directors and other professional staff of CBIZ for the period January 7, 2020 through June 30, 2021 in performing the work described above in paragraph 8 is as follows:

	Hours	Amount
Managing Directors and Directors	169.2	\$ 66,454.25
Managers	132.8	52,360.00
Seniors and Staff	979.3	385,679.50
	1,281.3	\$ 504,493.75
Estimate to Complete		\$ 5,000.00
		\$ 509,493.75

The total blended hourly rate for professional services is \$393.74.

9. Applicant makes this first and final application for allowance of fees in the total amount of \$509,493.75² which it deems to be fair and reasonable, and submits that all professional

² This amount includes an estimate of \$5,000 for preparing and prosecuting this first interim and final fee application ('Application'). To the extent that the fees for such services will be less than \$5,000, Applicant shall reduce its request accordingly and file a supplement prior to the hearing on this Application reflecting the correct amount.

services for which fees are sought were necessary in performing its fiduciary obligations in connection with this matter.

10. Reimbursement of expenses: The Applicant has disbursed sums for actual and necessary expenses in the rendition of professional services in this case, and requests that it be reimbursed for out-of-pocket expenses aggregating \$6,497.53, listed in Exhibit B.
11. Wherefore, Applicant respectfully requests this court to grant this first and final application for a final allowance of fees in the aggregate sum of \$509,493.75, (inclusive of a \$5,000.00 estimate to complete), and payment of \$137,530.35 for the balance owed (approval amount sought less \$371,963.40 received on account), and for reimbursement of out-of-pocket expenses in the sum of \$6,497.53, less the sum of \$6,483.63 received on account with \$13.90 balanced owed, for the Compensation Period.

/s/ Charles M. Berk

Charles M. Berk, CPA
Senior Managing Director
CBIZ Accounting, Tax & Advisory of New York, LLC
1065 Avenue of the Americas
New York, NY 10018
Phone: 212-790-5883
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Date: September 13, 2021

LIDDLE & ROBINSON, L.L.P.

TIME SUMMARY

January 7, 2020 through August 31, 2021

Ch. 11 Trustee of Liddle & Robinson
Professional Time Summary
January 7, 2020 through August 31, 2021

Initial	Name	Title	Time
JS	John Sordillo	Managing Director	161.3
CB	Charles Berk	Managing Director	3.4
TM	Terence MacAvery	Managing Director - Tax	1.5
BS	Bill Smith	Managing Director - Tax	1.0
NS	Nate Smith	Director - Tax	2.0
MD	Mark D'Agostino	Manager	132.3
LL	Lauren Levine	Manager - Tax	0.5
PD	Patrick Donnelly	Associate	915.8
SB	Sally Back	Associate	31.3
BW	Bryan Worth	Associate	16.2
CL	Caddie Lai	Associate	15.0
MAS	Mary Ann Schwartz	Associate	1.0
			<u>1,281.3</u>
Blended Rate @ \$315 for first 20 Hours Billed			\$ 315 20.0 \$ 6,300.00
Blended Rate @ \$395			\$ 395 <u>1,261.3 \$ 498,193.75</u>
Total			<u>1,281.3 \$ 504,493.75</u>
Estimate to Complete			5,000.00
Grand Total			<u>\$ 509,493.75</u>

LIDDLE & ROBINSON, L.L.P.

DAILY TIME BY PROFESSIONAL
BY CATEGORY

January 7, 2020 through August 31, 2021

Ch. 11 Trustee of Liddle & Robinson
Employee Time Detail Summary by Category & Individual
January 7, 2020 through August 31, 2021

	Name	Time
Case Administration - General	Charles Berk	1.2
	Patrick Donnelly	41.5
	John Sordillo	20.5
	Mark D'Agostino	5.7
Case Administration - General Total		68.9
Case Administration - Preparation of MOR	Patrick Donnelly	118.0
	John Sordillo	11.8
	Sally Back	7.0
	Mark D'Agostino	17.5
Case Administration - Preparation of MOR Total		154.3
Asset Analysis and Recovery - Accounts Receivable & WIP	Patrick Donnelly	230.9
	John Sordillo	11.1
	Sally Back	16.3
	Mark D'Agostino	2.2
Asset Analysis and Recovery - Accounts Receivable & WIP Total		260.5
Asset Analysis and Recovery - Lender Analysis	Patrick Donnelly	76.8
	John Sordillo	28.5
	Mark D'Agostino	26.4
Asset Analysis and Recovery - Lender Analysis Total		131.7
Asset Analysis and Recovery - Avoidance Actions	Patrick Donnelly	23.5
	John Sordillo	2.0
	Mark D'Agostino	0.8
Asset Analysis and Recovery - Avoidance Actions Total		26.3
Asset Analysis and Recovery - Partner Capital Accounts Analysis	Patrick Donnelly	25.2
	John Sordillo	2.7
	Mark D'Agostino	6.3
Asset Analysis and Recovery - Partner Capital Accounts Analysis Total		34.2
Business Analysis - Projection/Budget	Patrick Donnelly	29.7
	John Sordillo	6.0
	Mark D'Agostino	1.8
Business Analysis - Projection/Budget Total		37.5
Business Analysis - Wind Down of Operations	Patrick Donnelly	117.4
	John Sordillo	13.9
	Sally Back	8.0
	Caddie Lai	15.0
	Bryan Worth	16.2
	Mary Ann Schwartz	1.0
Business Analysis - Wind Down of Operations Total		171.5

Ch. 11 Trustee of Liddle & Robinson
Employee Time Detail Summary by Category & Individual
January 7, 2020 through August 31, 2021

	Name	Time
Claims - Preparation for Administrative Bar Date Notification	Patrick Donnelly	57.6
	John Sordillo	1.3
Claims - Preparation for Administrative Bar Date Notification Total		58.9
Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Patrick Donnelly	5.8
	John Sordillo	5.2
	Mark D'Agostino	2.6
Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim Total		13.6
Recordkeeping, Bookkeeping and Accounting for the L&R estate	Patrick Donnelly	31.1
	John Sordillo	1.3
Recordkeeping, Bookkeeping and Accounting for the L&R estate Total		32.4
Plan and Disclosure Statement	Patrick Donnelly	43.5
	John Sordillo	13.4
	Mark D'Agostino	14.6
Plan and Disclosure Statement Total		71.5
Tax Issues	Patrick Donnelly	31.9
	John Sordillo	18.4
	Mark D'Agostino	43.7
	Lauren Levine	0.5
	Terence MacAvery	1.5
	Bill Smith	1.0
	Nate Smith	2.0
Tax Issues Total		99.0
Teleconferences/Meetings - Trustee/Counsel	Patrick Donnelly	22.5
	John Sordillo	21.1
	Mark D'Agostino	9.9
Teleconferences/Meetings - Trustee/Counsel Total		53.5
Teleconferences/Meetings - Stakeholders/Counsel	Patrick Donnelly	12.3
	John Sordillo	1.9
	Mark D'Agostino	0.8
Teleconferences/Meetings - Stakeholders/Counsel Total		15.0
Fee Application Preparation	Charles Berk	2.2
	Patrick Donnelly	48.1
	John Sordillo	0.2
Fee Application Preparation Total		50.5

Ch. 11 Trustee of Liddle & Robinson
Employee Time Detail Summary by Category & Individual
January 7, 2020 through August 31, 2021

	Name	Time
Attendance at Hearings	John Sordillo	2.0
Attendance at Hearings Total		2.0

Total 1,281.3

Blended Rate @ \$315 for first 20 Hours Billed	\$	315.00	<u>20.0</u>	\$	<u>6,300.00</u>
Blended Rate @ \$395	\$	395.00	<u>1,261.3</u>	\$	<u>498,193.75</u>
Total			<u>1,281.3</u>	\$	<u>504,493.75</u>

Estimate to Complete 5,000.00
Grand Total \$ 509,493.75

LIDDLE & ROBINSON, L.L.P.

DAILY TIME DETAILS
BY INDIVIDUAL

January 7, 2020 through August 31, 2021

Ch. 11 Trustee of Liddle & Robinson
Employee Time Detail
January 7, 2020 through August 31, 2021

Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
1/7/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with client and coordinate with team	\$ 795.00	1.0
	MD	Teleconferences/Meetings - Trustee/Counsel	Call with trustee and counsel regarding case background, work and analyses to be performed	\$ 420.00	1.2
	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, J. Sordillo and M. D'Agostino re: case background	\$ 305.00	0.8
		Case Administration - General	Prepare draft Declaration of Disinterestedness of J. Sordillo to facilitate in retention as FA to the Chapter 11 Trustee	\$ 305.00	2.5
1/8/2020	JS	Case Administration - General	Finalize connections check and disinterestedness declaration	\$ 795.00	2.5
	PD	Case Administration - General	Update Declaration of Disinterestedness for J. Sordillo based on review points	\$ 305.00	1.7
			Review SOFA/SOAL filed and comment for additional discussion with Debtor and Chapter 11 Trustee	\$ 305.00	0.7
1/9/2020	JS	Case Administration - General	Complete declaration and review	\$ 795.00	1.0
	PD	Case Administration - Preparation of MOR	Review monthly operating reports prepared to-date (July 22, 2019 through November 30, 2019); prepare comparative template starting with July 2019 MOR; discuss preparation of comparative MOR analysis with S. Back	\$ 305.00	1.9
	SB	Case Administration - Preparation of MOR	Review monthly operating reports prepared to-date (July 22, 2019 through November 30, 2019) and prepare comparative analysis for the period August 2019	\$ 195.00	1.4
			Review monthly operating reports prepared to-date (July 22, 2019 through November 30, 2019) and prepare comparative analysis for the period September 2019	\$ 195.00	1.6
			Review monthly operating reports prepared to-date (July 22, 2019 through November 30, 2019) and prepare comparative analysis for the period October 2019	\$ 195.00	1.8
			Review monthly operating reports prepared to-date (July 22, 2019 through November 30, 2019) and prepare comparative analysis for the period November 2019	\$ 195.00	1.3
			Meeting with P. Donnelly to review preparation of comparative MOR analysis and discuss the next steps	\$ 195.00	0.9
1/14/2020	JS	Case Administration - General	Work with P. Donnelly on document request and prep for meeting with tax advisor to company	\$ 795.00	1.0
	PD	Case Administration - General	Prepare document request list and prepare for meeting with Debtor's tax accountant and Trustee with J. Sordillo	\$ 305.00	1.0
1/15/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Meet with Golenbock, Jonathan Flaxer and Michael Weinstein and accountant for JLL, Richard Lynne to review tax issues, accounting transitions and issues.	\$ 795.00	2.1
		Case Administration - General	Coordinate with team around work flow and detail current activities for Trustee	\$ 795.00	1.2
	PD	Teleconferences/Meetings - Trustee/Counsel	Preparation for and meeting at Trustee's Office with the Trustee, Trustee's Counsel, R. Lynne and J. Sordillo re: case background, financial reporting, tax issues and transitional issues	\$ 305.00	2.7
1/16/2020	JS	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review expenditures by JLL	\$ 795.00	0.3
			QuickBooks set up and review of accounts	\$ 795.00	1.0
1/17/2020	JS	Case Administration - Preparation of MOR	December monthly operating report review and questions	\$ 795.00	0.8
			Provide commentary to Trustee on MOR	\$ 795.00	0.3
	PD	Case Administration - Preparation of MOR	Review and comment on December 2019 monthly operating report provided by EisnerAmper, discuss with J. Sordillo	\$ 305.00	0.7
1/20/2020	JS	Case Administration - Preparation of MOR	Develop questions on MORs	\$ 795.00	0.4
		Asset Analysis and Recovery - Lender Analysis	Review loan cash flow spreadsheets	\$ 795.00	0.7
	PD	Tax Issues	Prepare schedule of payroll taxes and employee benefit contributions owed from manual payroll of Debtor's principal	\$ 305.00	1.0
1/21/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with Jonathan Flaxer, Golenbock and Adeola Akinrinade re: MOR for December	\$ 795.00	0.7
		Case Administration - Preparation of MOR	Coordinate MOR review and payroll reconciliation work with Patrick Donnelly	\$ 795.00	0.3
		Case Administration - General	Coordinate meetings with 401k plan administrator and issues around w-2 completion	\$ 795.00	0.8
		Asset Analysis and Recovery - Lender Analysis	Research issues around interest rates	\$ 795.00	0.5
	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, A. Akrinade and J. Sordillo re: December MOR	\$ 305.00	0.7
		Tax Issues	Finalize schedule of payroll taxes and employee benefit contributions owed from manual payroll of Debtor's principal	\$ 305.00	0.5
		Case Administration - Preparation of MOR	Update December MOR and send to Trustee for filing	\$ 305.00	0.4
1/22/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with the Trustee and counsel re: payroll issue and resolution	\$ 795.00	0.7
			Call with Counsel, the Trustee and benefit plan manager re: various termination and plan administration issues.	\$ 795.00	0.6
		Case Administration - General	Coordinate work plan update and issues for counsel	\$ 795.00	0.3
		Asset Analysis and Recovery - Lender Analysis	Review of loan interest questions and loan activity	\$ 795.00	0.6
	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, R. Lynne and J. Sordillo re: manual payroll amendments, amended W-2s and next steps	\$ 305.00	0.7
			Call with Trustee, Trustee's Counsel, R. Lynne, D. Crevani and J. Sordillo re: 401K issues from manual payroll	\$ 305.00	0.4
1/23/2020	JS	Case Administration - General	Review status of payroll issues and resolution timetable	\$ 795.00	0.4
		Business Analysis - Projection/Budget	Review of cash collateral budget and motion and coordinate revised budget	\$ 795.00	1.2
	PD	Asset Analysis and Recovery - Avoidance Actions	Review books and records and prepare financial reports for the period July 23, 2013 through July 22, 2019	\$ 305.00	3.6
1/24/2020	JS	Business Analysis - Projection/Budget	Cash forecast analysis and preparation for meetings on cash collateral budget	\$ 795.00	1.2
	PD	Asset Analysis and Recovery - Avoidance Actions	Review books and records for the period July 23, 2013 through July 22, 2019 and prepare schedule of benefits to J. Liddle for same period, compare to tax returns provided to-date	\$ 305.00	2.9
1/27/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Meet with Jeff Liddle and Trustee re: accounts receivable and litigation cases; impact on cash collateral budget	\$ 795.00	1.6

Ch. 11 Trustee of Liddle & Robinson
Employee Time Detail
January 7, 2020 through August 31, 2021

Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
1/27/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Meet with Trustee and Jeff Liddle re: all case issues, staff and litigation work	\$ 795.00	2.1
			Meet with Jonathan Flaxer and Michael Weinstein re: case issues and meeting with Jeff Liddle	\$ 795.00	1.8
		Teleconferences/Meetings - Stakeholders/Counsel	Meet with Jeff Liddle and Rose Reverendo re: access to systems	\$ 795.00	0.9
	PD	Teleconferences/Meetings - Trustee/Counsel	Meeting with Trustee, Trustee's Counsel and J. Sordillo re: case status and issues, next steps and meeting with Debtor	\$ 305.00	3.5
			Meeting with Debtor, Trustee, Trustee's Counsel and J. Sordillo re: case status and issues, cash collateral budget, access to billing system, open case list, A/R reconciliation	\$ 305.00	3.5
			Prepare for meetings with Trustee and Trustee's Counsel	\$ 305.00	0.6
			Prepare for meetings with Trustee and Trustee's Counsel and Debtor	\$ 305.00	0.8
1/28/2020	MD	Case Administration - General	Review and discuss analyses performed to date and next steps with P. Donnelly	\$ 420.00	0.6
	PD	Asset Analysis and Recovery - Avoidance Actions	Begin preparation of cash disbursement analysis for 90-day, 1-year and 2-year pre-petition payments	\$ 305.00	2.0
1/29/2020	PD	Business Analysis - Projection/Budget	Review first through sixth cash collateral budgets to and Debtor's historical books and records to facilitate in preparation of seventh cash collateral budget	\$ 305.00	3.3
			Prepare seventh interim cash collateral budget	\$ 305.00	2.8
1/30/2020	JS	Business Analysis - Projection/Budget	Coordinate updates to DIP budget	\$ 795.00	1.5
		Asset Analysis and Recovery - Lender Analysis	Analysis of various loan related claims and documentation	\$ 795.00	1.0
	PD	Tax Issues	Correspondence with M. Saunders from PayChex re: amended payroll reports and amended W-2's and payroll processing under Trustee	\$ 305.00	0.8
		Business Analysis - Projection/Budget	Update draft seventh interim cash collateral budget	\$ 305.00	1.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare case listing provided by Debtor, read and review corresponding engagement letters and prepare summary for further discussion with Debtor re: estimated income	\$ 305.00	1.9
1/31/2020	JS	Business Analysis - Projection/Budget	Finalize cash collateral budget	\$ 795.00	0.3
		Asset Analysis and Recovery - Lender Analysis	Review and analysis of interest rate schedules and loans provided by Eisner	\$ 795.00	1.3
			Research on various causes of action at the request of the Trustee	\$ 795.00	2.6
	MD	Tax Issues	Review 2016 original and amended tax returns and 2017 tax return and provide comments	\$ 420.00	1.9
	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee and Trustee's Counsel re: draft seventh cash collateral budget	\$ 305.00	0.2
		Tax Issues	Call with PayChex re: reconciliation of manual payroll	\$ 305.00	0.2
		Business Analysis - Projection/Budget	Review Eisner fee application and update seventh cash collateral budget and send to Trustee for comment	\$ 305.00	0.9
		Asset Analysis and Recovery - Lender Analysis	Preliminary review and comment of secured lender scenario analysis previously prepared	\$ 305.00	1.5
			Review and analyze POCs to facilitate in secured lender analysis re: Counsel Financial, Counsel Financial II and LIG Capital	\$ 305.00	1.2
2/2/2020	JS	Asset Analysis and Recovery - Lender Analysis	Review of Liddle claims against Counsel Financial and analytical support	\$ 795.00	2.5
2/3/2020	JS	Asset Analysis and Recovery - Lender Analysis	Meeting with Jonathan Flaxer, Trustee and Jeff Liddle re: various loan litigation issues	\$ 795.00	3.0
			Call with Golenbock Eiseman re: Counsel Financial claims	\$ 795.00	1.0
	MD	Asset Analysis and Recovery - Lender Analysis	Meeting at Trustee's office with Eisner and Liddle regarding CF loans	\$ 420.00	3.0
	PD	Asset Analysis and Recovery - Lender Analysis	Meeting with Trustee, Trustee's Counsel, J. Liddle, A. Wilen, A. Akinrinade, J. Sordillo and M. D'Agostino re: secured lender analysis	\$ 305.00	3.0
			Prepare for meeting with Trustee, Trustee's Counsel, Debtor re: secured lender analysis and issues	\$ 305.00	1.0
2/4/2020	MD	Asset Analysis and Recovery - Lender Analysis	Call with Trustee regarding CF loans and next steps	\$ 420.00	0.5
			Call with Eisner regarding calculation of loan principle and interest	\$ 420.00	1.1
	PD	Teleconferences/Meetings - Stakeholders/Counsel	Calls with R. Reverendo re: remote access for TABS	\$ 305.00	0.3
		Asset Analysis and Recovery - Lender Analysis	Review security agreement and personal guarantee, prepare schedule of calculated interest, compare to actual interest charged per POC re: Counsel Financial II	\$ 305.00	3.7
			Call with A. Akinrinade re: EA secured lender analysis	\$ 305.00	1.1
			Call with Trustee and Counsel re: secured lender and next steps	\$ 305.00	0.5
		Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare reports from Debtors TABS system to facilitate in further analyses re: A/R and WIP reconciliation	\$ 305.00	0.9
2/5/2020	MD	Asset Analysis and Recovery - Lender Analysis	Review loan agreements and discuss recalculation of loan balances and interest with PD	\$ 420.00	2.1
	PD	Teleconferences/Meetings - Stakeholders/Counsel	Calls with R. Reverendo re: remote access for TABS	\$ 305.00	0.4
		Asset Analysis and Recovery - Lender Analysis	Review Eisner-prepared loan analysis and begin to prepare CBIZ calculated interest and effective rate re: Counsel Financial II lines 1 and 2	\$ 305.00	1.4
			Review Eisner-prepared loan analysis and begin to prepare CBIZ calculated interest and effective rate re: CFH	\$ 305.00	0.9
			Review Eisner-prepared loan analysis and begin to prepare CBIZ calculated interest and effective rate re: LIG Capital	\$ 305.00	1.1
			Review security agreement and personal guarantee, prepare schedule of calculated interest, compare to actual interest charged per POC re: Counsel Financial Holdings	\$ 305.00	2.6
2/6/2020	MD	Asset Analysis and Recovery - Lender Analysis	Review Eisner's calculation of loan interest and compare to CBIZ draft calculation	\$ 420.00	1.6
	PD	Business Analysis - Projection/Budget	Finalize 13-week budget/projection to facilitate in seventh cash collateral order and send to Trustee for filing	\$ 305.00	0.2

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
2/6/2020	PD	Asset Analysis and Recovery - Lender Analysis	Review security agreement and personal guarantee, prepare schedule of calculated interest, compare to actual interest charged per POC re: Counsel Financial II	\$ 305.00	0.2
			Review security agreement and personal guarantee, prepare schedule of calculated interest, compare to actual interest charged per POC re: Counsel Financial Holdings	\$ 305.00	2.3
			Review security agreement and personal guarantee, prepare schedule of calculated interest, compare to actual interest charged per POC re: LIG Capital	\$ 305.00	2.9
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review and prepare TABS reports to facilitate in further analyses re: loadstar amounts to secured lender and Chapter 11 Trustee	\$ 305.00	0.9
			Review and update WIP analysis from TABS3 system	\$ 305.00	1.6
2/7/2020	MD	Asset Analysis and Recovery - Lender Analysis	Review calculation of interest and principal outstanding, email correspondence	\$ 420.00	1.6
	PD	Fee Application Preparation	Prepare monthly fee statement for services provided January 2019	\$ 305.00	0.8
		Asset Analysis and Recovery - Lender Analysis	Review security agreement and personal guarantees, prepare schedule of calculated interest, compare to actual interest charged per POC re: LIG Capital	\$ 305.00	1.1
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review and update A/R analysis from TABS3 system	\$ 305.00	1.6
2/10/2020	JS	Asset Analysis and Recovery - Lender Analysis	Review analysis of loan disbursements and interest	\$ 795.00	1.1
			Status update with P. Donnelly and M. D'Agostino re: interest rate calculations	\$ 795.00	0.5
	MD	Asset Analysis and Recovery - Lender Analysis	Review and discuss analysis exhibits and effective rate calculation	\$ 420.00	2.2
			Meeting with J. Sordillo and P. Donnelly to discuss analyses and updates	\$ 420.00	0.5
	PD	Asset Analysis and Recovery - Lender Analysis	Discuss progress of Counsel Financial analysis and next steps with J. Sordillo and M. D'Agostino	\$ 305.00	0.5
			Update to secured lender analysis re: CF2, CFH and LIG	\$ 305.00	0.8
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review and update lodestar AR and WIP analysis	\$ 305.00	1.3
2/11/2020	MD	Asset Analysis and Recovery - Lender Analysis	Review and discuss revised CBIZ calculation of principle and interest on working capital loans	\$ 420.00	2.4
	PD	Case Administration - Preparation of MOR	Update and finalize draft JLL Reimbursement reconciliation	\$ 305.00	1.2
		Asset Analysis and Recovery - Lender Analysis	Update secured lender analysis	\$ 305.00	2.8
			Update secured lender analysis and prepare different scenario analyses re: LIBOR calculation	\$ 305.00	2.4
			Update secured lender analysis and prepare different scenario analyses re: # days	\$ 305.00	2.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review lodestar analysis prepared by S. Back, discuss next steps	\$ 305.00	1.3
2/12/2020	MD	Asset Analysis and Recovery - Lender Analysis	Review and discuss with P. Donnelly write up of findings	\$ 420.00	1.2
	PD	Asset Analysis and Recovery - Lender Analysis	Prepare detailed transaction activity for CBIZ calculated interest, prepare summary of variance to POC and narrative of findings re: Counsel Financial II (Lines 1 and 2)	\$ 305.00	3.1
			Prepare detailed transaction activity for CBIZ calculated interest, prepare summary of variance to POC and narrative of findings re: Counsel Financial Holdings	\$ 305.00	2.4
			Prepare detailed transaction activity for CBIZ calculated interest, prepare summary of variance to POC and narrative of findings re: LIG Capital LLC	\$ 305.00	2.3
2/13/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Meet with Jonathan Flaxer and Michael Weinstein on CF issues	\$ 795.00	1.3
		Asset Analysis and Recovery - Lender Analysis	Meet with P. Donnelly and M. D'Agostino re: CF loan analysis	\$ 795.00	0.6
			Review of Counsel Financial loan analysis	\$ 795.00	1.1
	MD	Asset Analysis and Recovery - Lender Analysis	Review and discuss loan calculations and narrative, updates	\$ 420.00	1.1
			Prepare for and conduct meeting with Trustee and counsel regarding case status and analyses to be performed	\$ 420.00	1.3
	PD	Teleconferences/Meetings - Stakeholders/Counsel	Call with R. Lynne re: QuickBooks, status and issues going forward	\$ 305.00	0.7
		Asset Analysis and Recovery - Lender Analysis	Preparation for meeting with Trustee and Counsel with J. Sordillo and M. D'Agostino	\$ 305.00	0.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare updated reports from TABS system for Trustee period and prepare updated working copies to facilitate in lodestar analysis	\$ 305.00	1.6
			Lodestar draft analysis review and comment	\$ 305.00	1.4
2/14/2020	JS	Asset Analysis and Recovery - Avoidance Actions	Coordinate avoidance action analysis	\$ 795.00	0.5
	MD	Asset Analysis and Recovery - Lender Analysis	Review and discuss final draft analyses of CF loans, recalculations and reconciliation	\$ 420.00	1.9
	PD	Case Administration - Preparation of MOR	Begin to prepare January 2020 MOR	\$ 305.00	1.0
		Asset Analysis and Recovery - Lender Analysis	Update and finalize draft secured lender analysis re: CF2 (lines 1 and 2)	\$ 305.00	2.5
			Update and finalize draft secured lender analysis re: CFH	\$ 305.00	1.5
			Update and finalize draft secured lender analysis re: LIG Capital	\$ 305.00	1.9
		Asset Analysis and Recovery - Accounts Receivable & WIP	Lodestar analysis update	\$ 305.00	0.9
2/17/2020	JS	Asset Analysis and Recovery - Lender Analysis	Review excel model on CF loans and interest	\$ 795.00	1.0
	MD	Asset Analysis and Recovery - Accounts Receivable & WIP	Assist with WIP and A/R analyses	\$ 420.00	0.9

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
2/17/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Review and prepare detail and summary of WIP report from TABS3 system for the period of inception through July 21, 2019 in preparation for meeting with Debtor for further discussion	\$ 305.00	2.2
			Review and prepare detail and summary WIP report from TABS3 system for the period of July 22, 2019 through present in preparation for meeting with Debtor for further discussion	\$ 305.00	2.9
			Review and prepare detail and summary A/R report from TABS3 system for the period of July 22, 2019 through present in preparation for meeting with Debtor for further discussion	\$ 305.00	2.9
			Review and prepare detail and summary A/R report from TABS3 system for the period of inception through July 21, 2019 in preparation for meeting with Debtor for further discussion	\$ 305.00	3.8
2/18/2020	JS	Tax Issues	Call with R. Lynne and P. Donnelly re: manual payroll questions	\$ 795.00	0.2
			Respond to counsel re: manual payroll questions; Meet with P. Donnelly on manual payroll steps	\$ 795.00	0.7
	MD	Asset Analysis and Recovery - Lender Analysis	Review and discuss loan analysis, finalize draft work product	\$ 420.00	0.6
	PD	Tax Issues	Meet with J. Sordillo re: next steps for manual payroll	\$ 305.00	0.7
			Call with R. Lynne and J. Sodillo re: manual payroll reconciliation questions	\$ 305.00	0.2
		Asset Analysis and Recovery - Accounts Receivable & WIP	Continue review and prepare detail and summary A/R report from TABS3 system for the period of inception through July 21, 2019 in preparation for meeting with Debtor for further discussion	\$ 305.00	1.3
			Continue review and prepare detail and summary A/R report from TABS3 system for the period of July 22, 2019 through present in preparation for meeting with Debtor for further discussion	\$ 305.00	1.9
			Continue preparation of detail and summary WIP report from TABS3 system for the period of July 22, 2019 through present in preparation for meeting with Debtor for further discussion in preparation for meeting with Debtor for further discussion	\$ 305.00	4.2
			Continue preparation of detail and summary WIP report from TABS3 system for the period of inception through July 21, 2019 in preparation for meeting with Debtor for further discussion in preparation for meeting with Debtor for further discussion	\$ 305.00	3.9
2/19/2020	JS	Teleconferences/Meetings - Stakeholders/Counsel	Call with Counsel Financial re: review of loan information and coordinate call with CBIZ team	\$ 795.00	0.4
		Case Administration - Preparation of MOR	Monthly Operating Report review-January	\$ 795.00	1.0
			Finalize MOR for January	\$ 795.00	0.3
	MD	Case Administration - Preparation of MOR	Review January MOR and discuss comments with PD	\$ 420.00	0.9
			Review of December MOR and correspondence with Eisner regarding cash balance discrepancies	\$ 420.00	0.4
	PD	Case Administration - Preparation of MOR	Review bank statements received and updated Debtor's QuickBooks through January 31, 2020 to further facilitate in preparation of monthly operating report	\$ 305.00	3.8
			Prepare draft January 2020 monthly operating report	\$ 305.00	4.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	Finalize review and preparation of detail and summary WIP report from TABS3 system for the period of inception through July 21, 2019 and July 22, 2019 through present in preparation for discussion with Debtor	\$ 305.00	3.8
2/20/2020	JS	Case Administration - Preparation of MOR	Monthly operating report follow up on opening balance variances	\$ 795.00	0.5
	MD	Case Administration - Preparation of MOR	Review MORs filed by debtor for July 2019 - December 2019, regarding cash balance variance	\$ 420.00	0.9
			Call with R. Reverendo regarding January 2020 MOR cash balance variance from July 22, 2019	\$ 420.00	0.3
			Review IOLA bank statements and filed MORs and October reconciliation regarding cash variances	\$ 420.00	1.1
	PD	Teleconferences/Meetings - Stakeholders/Counsel	Preparation for on-site meeting with Debtor re: WIP and AR reconciliation	\$ 305.00	1.9
			On-site meeting with J. Liddle and R. Reverendo re: WIP and A/R review. In detail, this meeting was directed by the Trustee to attempt a reconciliation of the Debtor's pre-petition period receivables and assess WIP for potential recoveries.	\$ 305.00	6.2
2/21/2020	JS	Asset Analysis and Recovery - Accounts Receivable & WIP	Review of accounts receivable and WIP reconciliation issues and review of summary	\$ 795.00	1.1
	MD	Asset Analysis and Recovery - Accounts Receivable & WIP	Review and discuss WIP and A/R reconciliation for pre and post filing	\$ 420.00	0.3
			Review and discuss with P. Donnelly write up regarding WIP and A/R meeting with L&R and CBIZ recommendations	\$ 420.00	0.6
	PD	Asset Analysis and Recovery - Lender Analysis	Update analysis and prepare questions for call with Counsel Financial	\$ 305.00	0.9
		Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare memo to Trustee and Counsel re: summarizing WIP and A/R reconciliation meeting with Debtor and recommendations moving forward	\$ 305.00	3.5
			Review and prepare transaction detail and summary report for Dantzig matter to facilitate in lodestar analysis for collections	\$ 305.00	2.1
2/24/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with Jonathan Flaxer and Michael Weinstein re: Counsel Financial call objectives.	\$ 795.00	0.5
		Asset Analysis and Recovery - Lender Analysis	Call with P. Donnelly, Counsel Financial, Felice Callahan, Paul Cody and Megan Payne	\$ 795.00	1.5
	MD	Case Administration - Preparation of MOR	Begin detailed review of MOR beginning cash balance to 7/22/19	\$ 420.00	1.3
			Call with Eisner and P. Donnelly regarding MOR cash balance discrepancies	\$ 420.00	0.9
		Asset Analysis and Recovery - Lender Analysis	Call with J. Sordillo, P. Donnelly and Counsel Financial regarding loans and background	\$ 420.00	1.5
	PD	Case Administration - Preparation of MOR	Call with A. Akinrinade and M. D'Agostino re: prior period MOR preparation to facilitate in January 2020 preparation	\$ 305.00	0.9
			Review prior period MORs, bank statements and QuickBooks for reconciliation issue of book to bank balance, trash receipts and disbursements	\$ 305.00	4.8

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
2/24/2020	PD	Asset Analysis and Recovery - Lender Analysis	Call with J. Sordillo and secured lender re: background of lending relationship with JLL	\$ 305.00	1.5
		Asset Analysis and Recovery - Accounts Receivable & WIP	Update and finalize memo to Trustee re: WIP and AR reconciliation	\$ 305.00	1.9
2/25/2020	JS	Case Administration - Preparation of MOR	Work on MOR and reconciliation	\$ 795.00	1.0
		Asset Analysis and Recovery - Lender Analysis	Call with lenders advisor re: information request	\$ 795.00	0.1
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review questions and analysis of potential claims	\$ 795.00	0.5
	MD	Case Administration - Preparation of MOR	Review and trace all receipts and disbursement activity reported on July 2019 - December 2019 MORs to various bank activity	\$ 420.00	3.9
			Review JLL MORs regarding L&R Activity and cross reference to cash balances at 7/22/19 and amounts reported in November reconciliation	\$ 420.00	1.3
			Prepare detailed reconciliation and adjustment schedule to restate beginning cash to actual cash balances per bank as of 1/1/20	\$ 420.00	2.9
	PD	Case Administration - Preparation of MOR	Discuss MOR reconciliation with M. D'Agostino, update draft January MOR	\$ 305.00	1.4
		Asset Analysis and Recovery - Lender Analysis	Update secured lender analysis based on discussions with Counsel Financial and prepare for meeting with Trustee and Debtor's Counsel	\$ 305.00	3.1
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee prepare TABs detail and summary of WIP and AR re: Franklin matter	\$ 305.00	2.2
2/26/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with Jonathan Flaxer and Michael Weinstein on case issues, MOR questions, Plan process and meeting with JLL team	\$ 795.00	1.2
			Prep for call with Trustee	\$ 795.00	0.3
		Case Administration - Preparation of MOR	Update footnote to MOR to correct beginning cash balance	\$ 795.00	0.4
			Finalize footnote to MOR re: corrections of November adj	\$ 795.00	0.3
	MD	Teleconferences/Meetings - Trustee/Counsel	Call with counsel regarding CF loans, MOR footnotes and open analyses and case status	\$ 420.00	1.3
		Case Administration - Preparation of MOR	Finalize draft MORs prior period adjustments and footnotes	\$ 420.00	1.2
			Updates to MOR	\$ 420.00	0.3
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Review GL activity for 2013 - 2019 to facilities future analyses included capital analysis	\$ 420.00	1.0
	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, J. Sordillo and M. D'Agostino re: recap and status update of secured lender, MOR and case issues	\$ 305.00	1.2
		Fee Application Preparation	Prepare monthly informational invoice and send to Trustee	\$ 305.00	1.9
		Case Administration - Preparation of MOR	Update and finalize January 2020 MOR re: cash reconciliation from prior period balances	\$ 305.00	2.9
		Asset Analysis and Recovery - Lender Analysis	Update secured lender analysis based on discussions with Counsel Financial and prepare for meeting with Trustee and Debtor's Counsel	\$ 305.00	1.9
			Review and comment on data production provided from Counsel Financial	\$ 305.00	0.5
2/27/2020	JS	Asset Analysis and Recovery - Lender Analysis	Analysis of counsel loans and production from CF attorneys	\$ 795.00	2.4
	MD	Teleconferences/Meetings - Trustee/Counsel	Meeting with Counsel and J.Liddle regarding analyses to date, cases of action and additional analyses	\$ 420.00	2.3
	PD	Teleconferences/Meetings - Trustee/Counsel	Meeting with Trustee, Trustee's Counsel, Debtor, Debtor's Counsel, J. Sordillo and M. D'Agostino re: secured lender analysis to-date, case issues and next steps	\$ 305.00	2.3
			Prep for meeting with Trustee, Trustee's Counsel, Debtor and Debtor's Counsel	\$ 305.00	0.7
		Asset Analysis and Recovery - Lender Analysis	Update secured lender analysis based on discussions with Counsel Financial and prepare for meeting with Trustee and Debtor's Counsel	\$ 305.00	1.0
2/28/2020	JS	Tax Issues	Review payroll tax filing requirements and motion	\$ 795.00	0.3
		Case Administration - General	Coordinate follow up to Jeff Liddle and Foley Hoag meeting	\$ 795.00	0.3
			Develop updated work plan	\$ 795.00	0.3
	MD	Tax Issues	Review payroll schedule and motion, call with accountant and counsel	\$ 420.00	1.6
	PD	Tax Issues	At the request of Trustee's Counsel prepare employee address matrix to facilitate in manual net check motion	\$ 305.00	0.3
			Read and review Motion to Correct Checks and update amounts and send to Trustee's Counsel for filing	\$ 305.00	0.9
			Call with M. Weinstein re: Motion to Pay Net Checks	\$ 305.00	0.2
			Call with R. Lynne re: manual payroll check analysis	\$ 305.00	0.2
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Review and begin to prepare partner capital account detail from general ledgers to facilitate in partner capital account analysis from 2013 through filing date	\$ 305.00	0.5
3/2/2020	JS	Asset Analysis and Recovery - Lender Analysis	Review of JLL loan documents and analysis	\$ 795.00	1.3
3/3/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with Jonathan Flaxer, Michael Weinstein, Mark D'Agostino and P. Donnelly re: JLL loan documentation and support and next steps re: A/R and plan process	\$ 795.00	1.5
		Asset Analysis and Recovery - Lender Analysis	Review of JLL loan documents and analysis	\$ 795.00	2.1
	MD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, J. Sordillo and P. Donnelly regarding CF analyses, A/R and WIP and case status	\$ 420.00	1.5
		Case Administration - General	Review Liddle's narrative of events and discuss with P. Donnelly	\$ 420.00	0.3
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review and discuss status of AR and WIP analysis	\$ 420.00	0.4
	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, J. Sordillo and M. D'Agostino re: secured lender status and other case issues	\$ 305.00	1.5
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Continue review and preparation of partner capital account detail from general ledgers to facilitate in partner capital account analysis from 2013 through filing date	\$ 305.00	1.0
		Asset Analysis and Recovery - Lender Analysis	Update analysis for amortized closing costs in first year of loans and applicable effective interest rate re: CF analysis	\$ 305.00	0.8
3/4/2020	JS	Asset Analysis and Recovery - Lender Analysis	Review of documents from Counsel Financial	\$ 795.00	0.5

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3/4/2020	MD	Teleconferences/Meetings - Stakeholders/Counsel	Call with L&R IT and P. Donnelly regarding overview of IT environment and services provided	\$ 420.00	0.4
		Asset Analysis and Recovery - Lender Analysis	Review final secured lender analysis	\$ 420.00	0.3
	PD	Teleconferences/Meetings - Stakeholders/Counsel	Call with Mitch Pessin from Solarus and M. D'Agostino re: Debtor's IT services	\$ 305.00	0.4
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Continue review and preparation of partner capital account detail from general ledgers to facilitate in partner capital account analysis from 2013 through filing date	\$ 305.00	1.4
		Asset Analysis and Recovery - Lender Analysis	Update and finalize secured lender analysis for amortized closing costs in first year of loans and applicable effective interest rate	\$ 305.00	0.9
3/5/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with Counsel Financial, attorneys and P. Donnelly regarding status and cash collateral update	\$ 795.00	0.5
		Asset Analysis and Recovery - Lender Analysis	Review latest documents provided by Counsel Financial attorneys	\$ 795.00	0.7
	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, secured lender, secured lender's Counsel and J. Sordillo re: cash collateral	\$ 305.00	0.5
		Asset Analysis and Recovery - Accounts Receivable & WIP	Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Andrews/Mr. Paul v. Hermes	\$ 305.00	0.3
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Franzese/Mr. Michael v. IBM	\$ 305.00	0.4
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Fink/Mr. Michael v. Mohonk Preserve	\$ 305.00	0.4
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: GCA Global (Intersections)	\$ 305.00	0.3
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: GCA Advisors LLC (Univision Acquisition of The Onion)	\$ 305.00	0.4
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Glick/Mr. Kenneth v. Morgan Stanley	\$ 305.00	1.7
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Kylin Mgmt v. Adv. James Lee	\$ 305.00	1.6
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Orrino/Mr. Matthew v. Wells Fargo	\$ 305.00	0.6
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Roe/Mr. Richard Michael v. Morgan Stanley	\$ 305.00	0.2
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Sanders/Mr. James v. Rabobank	\$ 305.00	0.8
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Browde/Ms. Elizabeth (Asia TV Breach)	\$ 305.00	1.1
			Download updated AR and WIP report for active cases, client ledger reports and detail transaction listing from TABs system; Review and reconcile selected cases for further discussion with Trustee and Debtor re: Solargenix v. Acciona Energia	\$ 305.00	1.2
3/6/2020	JS	Asset Analysis and Recovery - Accounts Receivable & WIP	Review WIP and A/R analysis and discuss with P. Donnelly	\$ 795.00	2.5
	PD	Asset Analysis and Recovery - Partner Capital Accounts Analysis	Finalize review and preparation of partner capital account detail from general ledgers to facilitate in partner capital account analysis from 2013 through filing date	\$ 305.00	0.9
		Asset Analysis and Recovery - Accounts Receivable & WIP	Discuss A/R and WIP testing for selected cases with J. Sordillo	\$ 305.00	1.3
			Update A/R and WIP testing analysis for selected cases based on J. Sordillo review points	\$ 305.00	1.1
			Prepare summary exhibit of A/R and WIP testing for twelve selected cases, prepare CBIZ comments based on analysis and discussion points to be held with Debtor re: billing notes in TABS system, case status, collection probability	\$ 305.00	2.4
3/9/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with counsel re: CF information review and review of supporting analysis prepared by CBIZ	\$ 795.00	1.5
	PD	Business Analysis - Projection/Budget	Begin preparation of eighth cash collateral budget	\$ 305.00	1.4

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3/9/2020	PD	Asset Analysis and Recovery - Partner Capital Accounts Analysis	Prepare partner capital account analysis for the years 2013 through filing date; review annual filed tax returns for Partner K-1 information and reconcile, update P&L allocations for amended 2016 returns for partner loan allocation re: Blaine H. Bortnick	\$ 305.00	2.8
			Prepare partner capital account analysis for the years 2013 through filing date; review annual filed tax returns for Partner K-1 information and reconcile re: Christine A. Palmieri	\$ 305.00	2.3
3/10/2020	MD	Teleconferences/Meetings - Trustee/Counsel	Call with counsel regarding tax compliance and capital account analysis	\$ 420.00	0.4
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Review and discuss progress of capital account analysis with P. Donnelly and provide updates	\$ 420.00	1.8
	PD	Asset Analysis and Recovery - Partner Capital Accounts Analysis	Prepare partner capital account analysis for the years 2013 through filing date; review annual filed tax returns for Partner K-1 information and reconcile re: David I. Greenberger	\$ 305.00	2.2
			Prepare partner capital account analysis for the years 2013 through filing date; review annual filed tax returns for Partner K-1 information and reconcile re: David M. Marek	\$ 305.00	2.1
			Prepare partner capital account analysis for the years 2013 through filing date; review annual filed tax returns for Partner K-1 information and reconcile re: Marc Susswein	\$ 305.00	2.2
3/11/2020	MD	Asset Analysis and Recovery - Partner Capital Accounts Analysis	Review and discuss progress of capital account analysis	\$ 420.00	1.9
	PD	Asset Analysis and Recovery - Partner Capital Accounts Analysis	Prepare partner capital account analysis for the years 2013 through filing date; review annual filed tax returns for Partner K-1 information and reconcile, update P&L allocations for amended 2016 returns for partner loan allocation re: James R. Hubbard	\$ 305.00	2.9
			Prepare partner capital account analysis for the years 2013 through filing date; review annual filed tax returns for Partner K-1 information and reconcile re: Michael E. Grenert	\$ 305.00	2.1
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee prepare TABS client ledger reports and transaction detail reports for nine selected cases based on largest A/R and WIP amounts to facilitate in preparation of pre-petition and post-petition lodestar analysis testing	\$ 305.00	2.4
3/12/2020	MD	Asset Analysis and Recovery - Partner Capital Accounts Analysis	Review and comment of draft capital analysis	\$ 420.00	1.1
	PD	Asset Analysis and Recovery - Partner Capital Accounts Analysis	Prepare partner capital account analysis for the years 2013 through filing date; review annual filed tax returns for Partner K-1 information and reconcile, update P&L allocations for amended 2016 returns for partner loan allocation re: Jeffrey L. Liddle	\$ 305.00	3.1
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: Fontaine/Mr. Michael (RE: Deutsche Bank Securities Inc.)	\$ 305.00	1.3
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: Demopolous	\$ 305.00	1.2
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: GlaxoSmithKline Class Action	\$ 305.00	1.6
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: Alpert/Mr. Jacob (RE: RE: M.R. Beal & Co.)	\$ 305.00	1.4
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: Amtrak Litigation (RE: Class Action)	\$ 305.00	0.7
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: Smith/Mr. Martin (RE: Federal Defenders of New York, Inc.)	\$ 305.00	0.6
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: Pila/Mr. Jay (RE: Surgical Safety Solutions, LLC)	\$ 305.00	0.4
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: Kwan/Ms. Angelina (RE: Cantor Fitzgerald)	\$ 305.00	0.3
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re: Ainslie/Mr. Brad (RE: Cantor Fitzgerald, L.P.)	\$ 305.00	0.3
			At the request of the Trustee prepare review client ledger reports and transaction detail reports and prepare lodestar analysis re:	\$ 305.00	0.3
3/13/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with CF Counsel, Trustee, Counsel and M. D'Agostino re: cash collateral and process for a plan	\$ 795.00	1.0
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review of top 10 cases for Lodestar and A/R reconciliation	\$ 795.00	0.8
	MD	Teleconferences/Meetings - Trustee/Counsel	Call with J. Sordillo, Trustee, Counsel and CF regarding cash collateral stip and case status	\$ 420.00	1.0
		Business Analysis - Projection/Budget	Preparation of updated 13 week budget	\$ 420.00	1.8
3/16/2020	JS	Case Administration - General	Coordinate with CBIZ team re: work to be completed	\$ 795.00	0.5
		Business Analysis - Projection/Budget	Review of cash collateral budget	\$ 795.00	0.3
			Coordinate with Golenbock Eiseman re: Cash Collateral Budget and Counsel Financial	\$ 795.00	0.2
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Partners capital analysis and review	\$ 795.00	1.5
	MD	Case Administration - General	Call with J. Sordillo and P. Donnelly regarding case status and next steps	\$ 420.00	0.5
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review February 2020 activity and prepare entries into books and records, reconcile bank accounts and prepare financial statements to facilitate in preparation of monthly operating report	\$ 305.00	4.2
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: case status and work flow	\$ 305.00	0.5

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3/17/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with Jonathan Flaxer, Michael Weinstein, Mark D'Agostino and Patrick Donnelly re: partner capital analysis	\$ 795.00	0.8
		Case Administration - Preparation of MOR	Finalize MOR	\$ 795.00	0.3
		Case Administration - General	Call with CBIZ team re: status	\$ 795.00	0.5
	MD	Teleconferences/Meetings - Trustee/Counsel	Conference call with Trustee, Counsel, J. Sordillo and P. Donnelly regarding capital account analysis, tax compliance and February MOR	\$ 420.00	0.8
		Tax Issues	Review and discuss tax return and capital analysis	\$ 420.00	0.9
			Review draft 2018 tax return and work papers	\$ 420.00	0.9
		Case Administration - General	Call with J. Sordillo and P. Donnelly re: case and work product status	\$ 420.00	0.5
	PD	Teleconferences/Meetings - Trustee/Counsel	Conference call with Trustee, Trustee's Counsel, J. Sordillo and M. D'Agostino re: discussion of partner capital account analysis, tax compliance, case status and next steps	\$ 305.00	0.8
		Recordkeeping, Bookkeeping and Accounting for the L&R estate	Update entries in books and records for February 2020 activity, reconcile bank accounts and prepare financial statements to facilitate in preparation of monthly operating report	\$ 305.00	2.7
		Case Administration - Preparation of MOR	Prepare draft February 2020 monthly operating report and send to M. D'Agostino for review	\$ 305.00	3.9
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: case status and work flow update	\$ 305.00	0.5
3/18/2020	MD	Teleconferences/Meetings - Stakeholders/Counsel	Call with R. Lynne and P. Donnelly regarding interest expense reported on 2018 draft tax return	\$ 420.00	0.4
		Tax Issues	Review 2018 tax return and MOR February MOR	\$ 420.00	0.8
			Review 2018 GL and CF and compare to 2018 draft tax return	\$ 420.00	0.4
		Case Administration - Preparation of MOR	Review February MOR and discuss comments with P. Donnelly	\$ 420.00	0.3
	PD	Teleconferences/Meetings - Stakeholders/Counsel	Call with R. Lynne and M. D'Agostino re: interest expense reported on 2018 draft tax return	\$ 305.00	0.4
		Tax Issues	Prepare for call with R. Lynne re: 2018 draft tax return	\$ 305.00	0.4
		Case Administration - Preparation of MOR	Discuss draft February MOR with M. D'Agostino review and update, send to J. Sordillo for final review	\$ 305.00	2.9
			Finalize February 2020 operating report and send to Trustee and Trustee's Counsel for review and filing	\$ 305.00	1.3
3/19/2020	JS	Case Administration - General	Call with P. Donnelly and M. D'Agostino re: work flow and tasks	\$ 795.00	0.3
			Call with P. Donnelly and M. D'Agostino re: 2018 tax return and general status on work flow	\$ 795.00	0.4
	MD	Case Administration - General	Call with J. Sordillo and P. Donnelly re: work flow and tasks	\$ 420.00	0.4
			Call with J. Sordillo and P. Donnelly regarding 2018 tax analysis and future compliance	\$ 420.00	0.4
	PD	Case Administration - General	Call with J. Sordillo and M. D'Agostino re: 2018 tax return and general status on work flow	\$ 305.00	0.4
		Business Analysis - Projection/Budget	Update and finalize eighth cash collateral budget and send to Trustee and Trustee's Counsel for filing	\$ 305.00	0.9
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Review draft 2018 tax return and update Partner capital account analysis for K-1 reconciliation and adjusting entries	\$ 305.00	1.7
3/20/2020	JS	Case Administration - General	Call with P. Donnelly and M. D'Agostino re: work flow and tasks	\$ 795.00	0.4
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Review partner capital analysis	\$ 795.00	0.7
	MD	Case Administration - General	Call with J. Sordillo and P. Donnelly re: work flow and tasks	\$ 420.00	0.4
	PD	Claims - Preparation for Administrative Bar Date Notification	At request of the Trustee prepare vendor payable listing and vendor contact information from books and records and reconcile to SOFA/SOAL contact information re: bar date motion	\$ 305.00	1.8
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: work flow and tasks	\$ 305.00	0.4
		Asset Analysis and Recovery - Avoidance Actions	Prepare cash disbursement analysis for two years pre-petition to facilitate in potential avoidance actions	\$ 305.00	3.3
3/23/2020	JS	Case Administration - General	Call with P. Donnelly and M. D'Agostino to review work plan	\$ 795.00	0.3
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Review partners capital analysis	\$ 795.00	0.5
	MD	Case Administration - General	Call with J. Sordillo and P. Donnelly regarding case status and work flow	\$ 420.00	0.3
	PD	Claims - Preparation for Administrative Bar Date Notification	At the Trustee's request, continue review Debtor's books and records, SOFA/SOAL filing and POCs filed with the court to facilitate in preparation party listing for inclusion in bar date motion re: payables	\$ 305.00	2.6
			Additional research for contact information to facilitate in preparation party listing for inclusion in bar date motion re: payables	\$ 305.00	1.7
			Review Debtor's books and records, SOFA/SOAL filing, POCs filed with the court and additional research to update party listing to facilitate in bar date motion re: all payments made in two year pre-petition period and post-petition	\$ 305.00	5.3
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: case status and work flow	\$ 305.00	0.3
3/24/2020	JS	Claims - Preparation for Administrative Bar Date Notification	Review of bar date notice list	\$ 795.00	0.5
		Case Administration - General	Call with P. Donnelly and M. D'Agostino to review work plan	\$ 795.00	0.3
		Asset Analysis and Recovery - Avoidance Actions	Review of analysis regarding payments made by JLL	\$ 795.00	0.6
	PD	Claims - Preparation for Administrative Bar Date Notification	Continue and finalize review Debtor's books and records, SOFA/SOAL filing, POCs filed with the court and additional research to update party listing to facilitate in bar date motion re: all payments made in two year pre-petition period and post-petition	\$ 305.00	4.9
			At the Trustee's request, review disbursements from cash accounts of GL during the period of manual payroll checks and prepare analysis	\$ 305.00	2.3
			Update disbursement analysis during manual check period with expense categories based on method of booking in books and records	\$ 305.00	1.6
			Prepare final summary and detail schedules and send to Trustee re: disbursements during manual payroll period	\$ 305.00	0.8
		Case Administration - General	Call with J. Sordillo re: case and work plan status	\$ 305.00	0.3
3/25/2020	JS	Tax Issues	Respond to inquiries from 401k plan administrator	\$ 795.00	0.2
		Case Administration - General	Call with P. Donnelly and M. D'Agostino re: work plan	\$ 795.00	0.3

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3/25/2020	MD	Case Administration - General	Call with J. Sordillo and P. Donnelly regarding status of analyses and discuss next steps	\$ 420.00	0.3
	PD	Tax Issues	Prepare detail of late 401K payments for employees during manual payroll period and send to D. Crevani	\$ 305.00	0.7
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: case status and work flow	\$ 305.00	0.3
		Asset Analysis and Recovery - Lender Analysis	Read A. Wilen Declaration on Counsel Financial analysis prepared to facilitate in preparation of memo to Trustee of CBIZ analysis of Counsel Financial loan administration	\$ 305.00	0.4
			At the request of the Trustee, prepare draft memo of CBIZ Counsel Financial II analysis re: background of loan agreement, advances made under note, interest charged and CBIZ conclusions	\$ 305.00	2.6
			At the request of the Trustee, prepare draft memo of CBIZ Counsel Financial II alonge analysis re: background of loan agreement, advances made under note, interest charged and CBIZ conclusions	\$ 305.00	1.1
			At the request of the Trustee, prepare draft memo of CBIZ LIG Capital LLC analysis re: background of loan agreement, advances made under note, interest charged and CBIZ conclusions	\$ 305.00	1.8
			At the request of the Trustee, prepare draft memo of CBIZ Counsel Financial Holdings analysis re: background of loan agreement, advances made under note, interest charged and CBIZ conclusions	\$ 305.00	1.7
3/26/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with M. Weinstein, J. Flaxer, M. D'Agostino and P. Donnelly re: case status and work direction	\$ 795.00	0.8
		Teleconferences/Meetings - Stakeholders/Counsel	Communications with Rich Lynne re: payroll	\$ 795.00	0.2
		Tax Issues	Review cash disbursement register summary re: potentially unfunded payroll withholdings	\$ 795.00	0.3
			Review L&R manual payroll analysis	\$ 795.00	0.4
	MD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Counsel, J. Sordillo and P. Donnelly regarding open issues and L&R case valuation	\$ 420.00	0.8
		Tax Issues	Review and discuss 401k deferral payments and activity for 2018 and 2019	\$ 420.00	0.6
		Asset Analysis and Recovery - Lender Analysis	Review memo and comment	\$ 420.00	0.5
	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, J. Sordillo and M. D'Agostino re: case status and next steps	\$ 305.00	0.8
		Tax Issues	Review books and records for payments to Principal and reconcile to manual payroll analysis re: 401K contributions	\$ 305.00	1.3
			Review books and records and prepare analysis for manual payroll missed contributions to further discuss with R. Lynne re: payroll taxes, garnishment, transit	\$ 305.00	2.7
		Asset Analysis and Recovery - Avoidance Actions	At the Trustee's request, review disbursements from cash accounts of GL for the period of manual payroll checks issued, prepare analysis of expenses and summary	\$ 305.00	2.4
3/27/2020	JS	Case Administration - General	Call with P. Donnelly and M. D'Agostino re: case valuation work, avoidance claims and lodestar	\$ 795.00	0.5
			Call with Rich Lynne re: questions on net payroll checks cut and analysis of schedules	\$ 795.00	1.2
	MD	Case Administration - General	Team call regarding case status	\$ 420.00	0.5
	PD	Teleconferences/Meetings - Stakeholders/Counsel	Prepare for call with R. Lynne re: manual payroll discussion	\$ 305.00	0.6
			Call with R. Lynne and J. Sordillo re: manual payroll discussion	\$ 305.00	1.2
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: update and discussion on progress of lodestar analysis, disbursements for potential avoidance actions and case valuation	\$ 305.00	0.5
		Asset Analysis and Recovery - Avoidance Actions	Continue preparation of avoidance action details and summary re: two-year pre-petition disbursements	\$ 305.00	3.1
		Asset Analysis and Recovery - Accounts Receivable & WIP	Call with S. Back to explain process of reviewing client ledger reports and transaction detail to perform pre-petition and post-petition lodestar analysis	\$ 305.00	0.8
			Download and prepare client ledger, client transaction detail and accounts receivable detail reports for all active cases from TABS system to facilitate in preparation of full lodestar analysis based on case listing provided by M. Weinstein; prepare schedule templates of analysis for S. Back to continue preparation of lodestar analysis	\$ 305.00	3.1
	SB	Asset Analysis and Recovery - Accounts Receivable & WIP	Call with P. Donnelly to discuss the client ledger reports, transaction detail and preparation of reconciliation and lodestar analysis	\$ 195.00	0.8
			At the request of the Trustee, review TABS client ledger and transaction detail reports and prepare pre-petition and post-petition lodestar analysis	\$ 195.00	2.4
3/30/2020	JS	Teleconferences/Meetings - Stakeholders/Counsel	Communications with R. Lynne re: QuickBooks and access to historical data	\$ 795.00	0.4
		Case Administration - General	Call with P. Donnelly and M. D'Agostino re: work plan and schedule	\$ 795.00	0.3
			Call with P. Donnelly re: QuickBooks set up	\$ 795.00	0.2
	MD	Case Administration - General	Team call regarding disbursement analysis and memo regarding CF loan analysis	\$ 420.00	0.2
		Asset Analysis and Recovery - Lender Analysis	Review and update memo regarding analysis of CF loans	\$ 420.00	2.8
	PD	Teleconferences/Meetings - Stakeholders/Counsel	Call with R. Lynne re: QuickBooks access	\$ 305.00	0.2
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: case status and tasks	\$ 305.00	0.2
			Various calls with QuickBooks and research on transitional process of QuickBooks history from online to desktop platforms	\$ 305.00	0.9
			Research and correspondence with IT and re: QuickBooks transition process and issues	\$ 305.00	0.3
			Call with J. Sordillo re: QuickBooks	\$ 305.00	0.2
		Asset Analysis and Recovery - Avoidance Actions	Continue and finalize preparation of two-year pre-petition cash disbursement analysis re: avoidance actions	\$ 305.00	3.5

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3/30/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Review progress of pre-petition and post-petition lodestar analysis, update and comment for S. Back to continue	\$ 305.00	1.6
			Review TABS system, download and prepare additional client ledger and transaction detail reports for cases in listing marked inactive in TABS system, different naming conventions, Dodd-Frank cases to facilitate in lodestar analysis	\$ 305.00	1.3
	SB	Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee, review TABS client ledger and transaction detail reports and prepare pre-petition and post-petition lodestar analysis	\$ 195.00	3.6
3/31/2020	JS	Case Administration - General	Call with P. Donnelly to go over various tasks	\$ 795.00	0.3
		Asset Analysis and Recovery - Lender Analysis	Review memo on CF loans to J. Flaxer	\$ 795.00	0.8
	MD	Asset Analysis and Recovery - Avoidance Actions	Review draft disbursement analysis summary schedules and comment	\$ 420.00	0.8
	PD	Case Administration - General	Call with J. Sordillo re: case status and tasks	\$ 305.00	0.3
		Asset Analysis and Recovery - Lender Analysis	Update and revise secured lender analysis memo for the Trustee and send to J. Sordillo for review re: CBIZ analysis and EA Declaration	\$ 305.00	3.8
			Call with M. D'Agostino re: discussion and review of draft memo, updates and revisions to prepare, review of disbursement schedule for avoidance actions and updates to prepare	\$ 305.00	0.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review and research clients in TABS system, download and prepare additional client ledger report and transaction detail for cases in listing marked inactive in TABS system, different naming conventions, Dodd-Frank cases to facilitate in lodestar analysis	\$ 305.00	2.8
	SB	Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee, review TABS client ledger and transaction detail reports and prepare pre-petition and post-petition lodestar analysis	\$ 195.00	2.4
			At the request of the Trustee, review TABS reports and prepare pre-petition and post-petition lodestar analysis for clients (schedule# 16 through 20)	\$ 195.00	2.3
			At the request of the Trustee, review TABS reports and prepare pre-petition and post-petition lodestar analysis for clients (schedule# 20 through 25)	\$ 195.00	2.4
			At the request of the Trustee, review TABS reports and prepare pre-petition and post-petition lodestar analysis for clients (schedule# 25 through 30)	\$ 195.00	2.4
4/1/2020	JS	Asset Analysis and Recovery - Lender Analysis	Review of CF memo related to JLL assertions	\$ 795.00	0.6
			Call with P. Donnelly and M. D'Agostino re: case status and review of secured lender analysis memo	\$ 795.00	0.2
	MD	Asset Analysis and Recovery - Lender Analysis	Call with J. Sordillo and P. Donnelly re: case status and review of secured lender analysis memo	\$ 420.00	0.2
	PD	Case Administration - Preparation of MOR	Update and finalize February MOR and send to Trustee for filing re: M&T Bank Account activity	\$ 305.00	1.1
		Asset Analysis and Recovery - Lender Analysis	Call with J. Sordillo and M. D'Agostino re: case status and review of secured lender analysis memo	\$ 305.00	0.2
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review, revise and update pre-petition and post-petition lodestar analysis prepared by S. Back of approx. 41 cases totaling in excess of \$19M in billings, review and reconcile to TABS source data	\$ 305.00	5.3
			Review lodestar analysis and prepare demand letter at the request of the Trustee re: Demopolous	\$ 305.00	1.0
4/2/2020	MD	Plan and Disclosure Statement	Research valuation stats and techniques to value contingent law firm, discuss with ML	\$ 420.00	1.1
	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Continue to review, revise and update pre-petition and post-petition lodestar analysis prepared by S. Back of approx. 41 cases totaling in excess of \$19M in billings, review and reconcile to TABS source data	\$ 305.00	3.4
			Update client list with information provided by Trustee's Counsel and update lodestar analysis accordingly	\$ 305.00	2.7
			Incorporate cases on client list previously analyzed and tested to facilitate in complete lodestar analysis re: 10 cases of approx. \$5M in billings	\$ 305.00	3.2
4/3/2020	JS	Case Administration - General	Call with P. Donnelly and M. D'Agostino to review avoidance actions analysis and Lodestar data	\$ 795.00	0.7
		Asset Analysis and Recovery - Avoidance Actions	Review avoidance actions spreadsheet and disbursements	\$ 795.00	0.6
	MD	Case Administration - General	Call with J. Sordillo and P. Donnelly regarding avoidance actions analysis and Lodestar analysis	\$ 420.00	0.7
	PD	Case Administration - General	Call with J. Sordillo and M. D'Agostino re: avoidance actions analysis and Lodestar analysis	\$ 305.00	0.7
		Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare lodestar analysis case supporting schedules (110 schedules) for final format and word product deliverable and send to Trustee and Trustee's Counsel	\$ 305.00	2.8
			Prepare summary case listing for pre & post petition lodestar allocation from supporting case schedules	\$ 305.00	2.1
			Review lodestar analysis and prepare demand letter at the request of the Trustee re: Fontaine	\$ 305.00	0.9
4/5/2020	JS	Asset Analysis and Recovery - Accounts Receivable & WIP	Review of Lodestar analysis on active cases	\$ 795.00	2.3
4/6/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with J. Flaxer, M. Weinstein, M. D'Agostino and P. Donnelly re: lodestar analysis and case valuation	\$ 795.00	0.6
		Case Administration - General	Call with P. Donnelly and M. D'Agostino re: tasks and lodestar analysis	\$ 795.00	0.2
		Asset Analysis and Recovery - Avoidance Actions	Review of updated cash disbursement analysis including JLL disbursements on behalf of L&R estate	\$ 795.00	0.3
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review of updated lodestar analysis	\$ 795.00	0.4
	MD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, J. Sordillo and P. Donnelly re: lodestar analysis discussion and next steps in case	\$ 420.00	0.6
		Plan and Disclosure Statement	Preparation of summary work papers to facilitate case valuation	\$ 420.00	2.1
		Case Administration - General	Call with J. Sordillo and P. Donnelly to discuss tasks and lodestar analysis	\$ 420.00	0.2

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4/6/2020	PD	Teleconferences/Meetings - Trustee/Counsel	Call with Trustee, Trustee's Counsel, J. Sordillo and M. D'Agostino re: lodestar analysis discussion and next steps in case	\$ 305.00	0.6
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: tasks and lodestar analysis	\$ 305.00	0.2
		Asset Analysis and Recovery - Avoidance Actions	Prepare 90-day and 1-year pre-petition analysis of disbursements made from JLL Personal DIP account on behalf of Debtor	\$ 305.00	1.8
			Prepare summary schedule 90-day and 1-year pre-petition analysis of disbursements made from JLL Personal DIP account on behalf of Debtor	\$ 305.00	0.9
		Asset Analysis and Recovery - Accounts Receivable & WIP	Update lodestar analysis with client ledger and transaction detail reports, prepare A/R and WIP reconciliation, prepare pre and post petition lodestar allocation analysis re: Boyer v. Cantor Fitzgerald	\$ 305.00	1.2
			Update lodestar analysis with client ledger and transaction detail reports, prepare A/R and WIP reconciliation, prepare pre and post petition lodestar allocation analysis re: Cornaire v. Cantor Fitzgerald	\$ 305.00	1.3
			Update lodestar analysis with client ledger and transaction detail reports, prepare A/R and WIP reconciliation, prepare pre and post petition lodestar allocation analysis re: Kwan v. Cantor Fitzgerald	\$ 305.00	1.1
			Update lodestar analysis with client ledger and transaction detail reports, prepare A/R and WIP reconciliation, prepare pre and post petition lodestar allocation analysis re: Kirley v. Cantor Fitzgerald	\$ 305.00	1.3
4/7/2020	JS	Plan and Disclosure Statement	Call with P. Donnelly and M. D'Agostino re: work on case analysis	\$ 795.00	0.4
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review of lodestar analysis	\$ 795.00	1.5
	MD	Plan and Disclosure Statement	Call with J. Sordillo and P. Donnelly re: case valuation framework analysis to prepare	\$ 420.00	0.4
			Continue summary schedule of case valuation	\$ 420.00	0.8
			Call with P. Donnelly re: preparation of valuation template schedule and next steps in analysis preparation	\$ 420.00	0.7
	PD	Plan and Disclosure Statement	Call with J. Sordillo and M. D'Agostino re: case valuation framework analysis to prepare	\$ 305.00	0.4
			Call with M. D'Agostino re: preparation of valuation template schedule and next steps in analysis preparation	\$ 305.00	0.7
		Fee Application Preparation	Prepare draft March 2020 informational invoice and send to J. Sordillo for review	\$ 305.00	1.8
			Prepare WIP reconciliation for services provided January 7, 2020 through March 31, 2020	\$ 305.00	0.3
		Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare cash receipts report from TABS system and begin preparation of analysis of cash receipts in post-petition period reconciling to Debtor's books and records	\$ 305.00	1.9
4/8/2020	PD	Fee Application Preparation	Update WIP reconciliation for services provided January 7, 2020 through March 31, 2020	\$ 305.00	0.4
			Update draft March 2020 informational invoice and send to J. Sordillo for review	\$ 305.00	0.4
		Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare cash receipts report from TABS system and begin preparation of analysis of cash receipts in post-petition period reconciling to Debtor's books and records	\$ 305.00	3.4
4/9/2020	JS	Plan and Disclosure Statement	Review of active case and value analysis	\$ 795.00	1.6
	PD	Fee Application Preparation	Begin preparation of monthly fee statement re: January 7, 2020 through March 31, 2020	\$ 305.00	0.3
		Asset Analysis and Recovery - Accounts Receivable & WIP	Reconcile post-petition fee income from QuickBooks to TABS receipts detail report	\$ 305.00	4.3
			Reconcile post-petition fee income from QuickBooks to JLL personal DIP receipts in November MOR reconciliation	\$ 305.00	1.7
			Prepare summary of receipts by case in post-petition period and apply lodestar allocation for Counsel Financial and Trustee collections of receipts	\$ 305.00	2.7
4/10/2020	JS	Plan and Disclosure Statement	Call with P. Donnelly and M. D'Agostino re: review and discussion of case valuation template and post petition receipts analysis	\$ 795.00	0.6
			Review of case analysis and valuation framework	\$ 795.00	0.8
	MD	Plan and Disclosure Statement	Call with J. Sordillo and P. Donnelly regarding valuation and post petition receipts analysis	\$ 420.00	0.6
	PD	Plan and Disclosure Statement	Call with J. Sordillo and M. D'Agostino re: review and discussion of case valuation template and post petition receipts analysis	\$ 305.00	0.6
		Asset Analysis and Recovery - Lender Analysis	Update CF analysis memo for Trustee based on review points from J. Sordillo	\$ 305.00	1.4
		Asset Analysis and Recovery - Accounts Receivable & WIP	Update post-petition receipts lodestar allocation analysis	\$ 305.00	0.3
4/13/2020	JS	Case Administration - General	Call with P. Donnelly and M. D'Agostino re: status on work plan	\$ 795.00	0.2
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review of questions on lodestar and cash receipts	\$ 795.00	0.2
			Review cash tracing schedule of receipts related to case analysis	\$ 795.00	0.4
	MD	Case Administration - General	Call with J. Sordillo and P. Donnelly re: case status and work plan	\$ 420.00	0.2
	PD	Case Administration - General	Call with J. Sordillo and M. D'Agostino re: case status and work plan	\$ 305.00	0.2
		Asset Analysis and Recovery - Lender Analysis	Continue revised memo to Trustee based on J. Sordillo review points re: Counsel Financial analysis	\$ 305.00	0.8
		Asset Analysis and Recovery - Accounts Receivable & WIP	Analyze and review all payments indicated in TABS system for the 51 clients on case listing; prepare detail schedule and trace payments received with scope of \$30k	\$ 305.00	3.8
			Review TABS client information for additional cases per JLL re: Loftus	\$ 305.00	1.1
			Review and update lodestar analysis re: additional Loftus cases 1 of 3	\$ 305.00	1.6
4/14/2020	JS	Plan and Disclosure Statement	Work on case valuation analysis	\$ 795.00	0.5
			Review of case valuation analysis with P. Donnelly and M. D'Agostino;	\$ 795.00	0.6
	MD	Plan and Disclosure Statement	Call with J. Sordillo and P. Donnelly re: preparation of case valuation framework	\$ 420.00	0.3
			Call with J. Sordillo and P. Donnelly re: review progress of draft case valuation framework prepared	\$ 420.00	0.5

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
4/14/2020	MD	Plan and Disclosure Statement	Call with J. Sordillo and P. Donnelly re: review progress of updated draft case valuation framework prepared	\$ 420.00	0.8
			Call with J. Sordillo and P. Donnelly re: review progress of updated draft case valuation framework prepared based on J. Sordillo review points	\$ 420.00	1.0
			Prepare draft case valuation framework with P. Donnelly	\$ 420.00	1.9
			Prepare updated draft case valuation framework with P. Donnelly	\$ 420.00	1.2
			Prepare updated draft case valuation framework with P. Donnelly based on J Sordillo review points	\$ 420.00	1.6
	PD	Plan and Disclosure Statement	Call with J. Sordillo and M. D'Agostino re: preparation of case valuation framework	\$ 305.00	0.3
			Call with J. Sordillo and M. D'Agostino re: review progress of draft case valuation framework prepared	\$ 305.00	0.5
			Call with J. Sordillo and M. D'Agostino re: review progress of updated draft case valuation framework prepared	\$ 305.00	0.8
			Call with J. Sordillo and M. D'Agostino re: review progress of updated draft case valuation framework prepared based on J. Sordillo review points	\$ 305.00	1.0
			Prepare draft case valuation framework with M. D'Agostino	\$ 305.00	1.9
			Prepare updated draft case valuation framework with M. D'Agostino	\$ 305.00	1.2
			Prepare updated draft case valuation framework with M. D'Agostino based on J Sordillo review points	\$ 305.00	1.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review and update lodestar analysis re: additional Loftus cases 2 of 3	\$ 305.00	1.4
4/15/2020	JS	Plan and Disclosure Statement	Call with P. Donnelly and M. D'Agostino re: review case analysis	\$ 795.00	0.5
	MD	Plan and Disclosure Statement	Call with J. Sordillo and P. Donnelly re: finalize case valuation framework sample	\$ 420.00	0.5
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Prepare bookkeeping entries into Debtor's QuickBook's re: March 2020 activity	\$ 305.00	0.9
		Plan and Disclosure Statement	Call with J. Sordillo and M. D'Agostino re: finalize case valuation framework sample	\$ 305.00	0.5
			Prepare and send correspondence to Trustee and Counsel re: case valuation framework sample, procedures performed and findings	\$ 305.00	0.4
		Case Administration - Preparation of MOR	Review Trustee ledger and bank statements for March 2020 to facilitate preparation of Debtor's books and records	\$ 305.00	1.1
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review and update lodestar analysis re: additional Loftus cases 3 of 3	\$ 305.00	1.1
			Finalize case valuation framework sample	\$ 305.00	1.0
4/16/2020	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Prepare bookkeeping entries into Debtor's QuickBook's re: March 2020 activity	\$ 305.00	2.9
		Case Administration - Preparation of MOR	Prepare draft March 2020 monthly operating report and send to M. D'Agostino for review	\$ 305.00	2.8
4/17/2020	MD	Case Administration - Preparation of MOR	Call with P. Donnelly to discuss MOR and tax issues	\$ 420.00	0.5
			Review MOR and comment	\$ 420.00	0.4
	PD	Case Administration - Preparation of MOR	Update and finalize draft March MOR and send to Trustee and Counsel	\$ 305.00	0.2
			Call with M. D'Agostino re: review of March MOR and tax issues	\$ 305.00	0.5
		Asset Analysis and Recovery - Accounts Receivable & WIP	Finalize updated lodestar analysis and send to Trustee and Counsel	\$ 305.00	1.9
4/19/2020	PD	Case Administration - Preparation of MOR	Review Trustee comments on draft MOR, update and prepare responses	\$ 305.00	1.9
4/20/2020	JS	Case Administration - General	Call with M. D'Agostino and P. Donnelly re: work plan for week	\$ 795.00	0.2
	MD	Case Administration - Preparation of MOR	Review MOR and discuss professional fees reported with P. Donnelly	\$ 420.00	0.4
		Case Administration - General	Call with J. Sordillo and P. Donnelly re: case status and work plan	\$ 420.00	0.2
	PD	Case Administration - Preparation of MOR	Call with M. D'Agostino re: professional fees reported on MOR	\$ 305.00	0.4
			Review Counsel's comments on draft MOR, review professional fees to-date to facilitate in updated MOR	\$ 305.00	0.8
			Update MOR for professional fees to-date and other comments made by Counsel, prepare final report for filing and send to Trustee and Counsel	\$ 305.00	1.9
		Case Administration - General	Call with J. Sordillo and M. D'Agostino re: case status and work plan	\$ 305.00	0.2
4/21/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee, prepare Recap of Hours report and prepare summary of hours worked by timekeeper for the period January 2020 through April 21, 2020	\$ 305.00	2.4
4/22/2020	PD	Asset Analysis and Recovery - Lender Analysis	Revise and update memo to Trustee re: analysis of Counsel Financial loan history and A. Wilen Declaration	\$ 305.00	2.4
4/23/2020	JS	Tax Issues	Call with M. D'Agostino and P. Donnelly re: 2019 tax issues and impact on JLL exit	\$ 795.00	0.4
			Call with Jonathan Flaxer and Michael Weinstein re: 2019 tax issues and plan formulation	\$ 795.00	0.4
	MD	Tax Issues	Calls with J. Sordillo regarding tax issues associated with L&R and JLL estates	\$ 420.00	0.4
			Review prior tax returns and 2019 F/S to discuss potential tax issues for 2019 and in post confirmation period	\$ 420.00	1.4
			Call with Trustee and Counsel regarding potential issues associated with pass through income to JLL estate	\$ 420.00	0.4
	PD	Tax Issues	Call with J. Sordillo and M. D'Agostino re: 2019 tax issues and impact on JLL exit	\$ 305.00	0.4
4/24/2020	JS	Tax Issues	Call with J. Flaxer and M. Weinstein regarding JLL plan process and tax situation	\$ 795.00	0.5
	MD	Tax Issues	Call with Trustee and Counsel regarding JLL plan process and tax situation	\$ 420.00	0.5
4/27/2020	JS	Business Analysis - Projection/Budget	Review of cash collateral budget	\$ 795.00	0.5
	PD	Business Analysis - Projection/Budget	Prepare draft 9th cash collateral budget	\$ 305.00	3.6
			Update draft 9th cash collateral budget based on J. Sordillo review points and send to Trustee and Counsel	\$ 305.00	0.9
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the Trustee's request, prepare time records for J. Hubbard time in GlaxoSmithKline case for the period September 2017 through present	\$ 305.00	1.4
4/28/2020	PD	Business Analysis - Projection/Budget	Update draft 9th cash collateral budget at Counsel's request and send to Trustee and Counsel	\$ 305.00	0.6

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
4/29/2020	JS	Tax Issues	Call with Jonathan Flaxer re: tax issues and plan status	\$ 795.00	0.2
4/30/2020	JS	Tax Issues	Call with J. Flaxer and M. D'Agostino re: 2019 tax issues and impact on global plan process	\$ 795.00	0.9
			Call with J. Flaxer, Rich Lynne, M. D'Agostino and P. Donnelly re: 2019 tax return and income	\$ 795.00	1.0
	MD	Tax Issues	Call with Trustee, Richard Lynne, J. Sordillo and P. Donnelly regarding potential 2019 tax liabilities	\$ 420.00	1.0
			Follow up call with Trustee and J. Sordillo regarding tax issues and global plan	\$ 420.00	0.9
	PD	Tax Issues	Prepare schedule of accrued professional fees through November 2019 for Debtor estate and JLL personal estate to facilitate in tax assessment	\$ 305.00	0.5
			Call with Trustee, Counsel, R. Lynne, J. Sordillo and M. D'Agostino re: potential tax issues for 2019 return	\$ 305.00	1.0
5/1/2020	JS	Tax Issues	Discuss 2019 tax issues with M. D'Agostino and analysis	\$ 795.00	0.3
	MD	Tax Issues	Review proforma tax returns and conduct call with tax team regarding review points	\$ 420.00	1.5
			Discussion with J. Sordillo re: 2019 tax issues	\$ 420.00	0.3
5/4/2020	MD	Tax Issues	Call with tax team regarding 2019 tax compliance, single member status and claims against former partners	\$ 420.00	0.6
5/5/2020	JS	Tax Issues	Tax review	\$ 795.00	0.3
			Call with M. D'Agostino re: tax review	\$ 795.00	0.5
	MD	Tax Issues	Tax research regarding possible tax positions associated with 2019 and causes of actions	\$ 420.00	0.9
			Call with J. Sordillo regarding potential tax compliance issues and causes of actions	\$ 420.00	0.5
			Email correspondence with Trustee regarding potential tax compliance issues and causes of actions	\$ 420.00	0.2
5/6/2020	JS	Tax Issues	Call with Golenbock, Jonathan Flaxer and M. D'Agostino re: plan process and tax issues	\$ 795.00	1.2
	MD	Tax Issues	Call with Trustee, Counsel and J. Sordillo regarding strategy associated with 2019 tax compliance, partner actions and subcon	\$ 420.00	1.2
			Call with R. Lynne, P. Donnelly and J. Sordillo regarding 2019 tax issues around former partners and obligations to partnership, tax compliance single member or partnership	\$ 420.00	0.6
			Call with L. Levine and T. MacAvery regarding potential tax compliance issues, single member v partnership and causes of actions	\$ 420.00	0.5
	PD	Tax Issues	Review Debtor's books and records for detail of JLL reimbursement and expense detail to facilitate in preparation of 2019 tax return	\$ 305.00	1.5
			Call with R. Lynne, J. Sordillo and M. D'Agostino re: discussion of 2019 tax return preparation issues	\$ 305.00	0.6
			Update partner capital account analysis with recourse and nonrecourse debt by partner by year for the years 2013 through 2018 to facilitate in tax return preparation and potential causes of actions	\$ 305.00	1.1
	LL	Tax Issues	Conference call with T. MacAvery and M. D'Agostino to discuss filing as a partnership or as a single member LLC	\$ 470.00	0.5
	TM	Tax Issues	Call with L. Levine and M. D'Agostino regarding filing as single member LLC or partnership and causes of actions	\$ 750.00	0.5
5/7/2020	JS	Tax Issues	Continued review of tax status questions and capital accounts for 2019	\$ 795.00	1.1
	MD	Tax Issues	Correspondence with J. Sordillo regarding various tax issues, causes of actions and subcon	\$ 420.00	0.4
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	At the request of the Trustee, prepare and summarize recap of hours report from TABS3 for billable and non-billable hours by timekeeper re: April 2020	\$ 305.00	0.3
			Review IDB bank statement and begin preparation of April 2020 monthly operating report as well as update to Debtor's books and records	\$ 305.00	2.2
5/8/2020	PD	Business Analysis - Projection/Budget	Finalize ninth cash collateral budget and send to Trustee and Counsel for filing	\$ 305.00	0.2
5/12/2020	JS	Tax Issues	Call with J. Flaxer re: case status and taxes	\$ 795.00	0.2
	MD	Tax Issues	Review GL and compensation order, propose additional 2019 deduction associated with approved professional fees	\$ 420.00	0.5
			Call with M. Weinstein and P. Donnelly regarding accrued professionals fees per Court filings, payments granted by Order	\$ 420.00	0.3
	PD	Tax Issues	Review and detail monthly fee statements for professionals filed with the Court through November 2019, Interim Compensation Order and Order Authorizing Payments of Certain Monthly Fee Statements, prepare summary analysis to facilitate in proposed deductions of approved professional fees in 2019 tax return preparation	\$ 305.00	3.2
			Discussion with M. D'Agostino re: accrued professionals fees based on monthly fee statements filed with the Court and payments approved	\$ 305.00	0.7
			Call with M. Weinstein and M. D'Agostino re: monthly fee statements and Court approved professional fees	\$ 305.00	0.3
5/13/2020	JS	Tax Issues	Call re: 2019 tax issues	\$ 795.00	0.2
	MD	Tax Issues	Call with J. Sordillo regarding 2019 tax compliance and GL review for completeness	\$ 420.00	0.8
	PD	Tax Issues	Calls with M. D'Agostino and J. Sordillo re: 2019 tax return preparation	\$ 305.00	0.7
		Fee Application Preparation	Review and prepare time detail and project categories to facilitate in preparation of monthly fee statement re: April 2020	\$ 305.00	1.8
			Prepare WIP reconciliation for services provided through April 30, 2020	\$ 305.00	0.3
			At request of Counsel, begin preparation of monthly fee statements for services provided re: January, February, March and April 2020	\$ 305.00	1.7
5/14/2020	MD	Tax Issues	Correspondence with R. Lynne regarding 2019 tax compliance	\$ 420.00	0.2
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review Trustee ledger and update Debtor's books and records for April 2020 operating activity re: IDB Bank #7401	\$ 305.00	1.0
		Fee Application Preparation	Update time detail and project categories based on J. Sordillo review points re: April 2020	\$ 305.00	1.7
5/15/2020	JS	Tax Issues	Call with Mark D'Agostino re: tax issue resolutions and finalization of 2019 tax return	\$ 795.00	0.3

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
5/15/2020	JS	Tax Issues	Call with Jonathan Flaxer re: tax issues	\$ 795.00	0.3
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Continue and finalize update of Debtor's books and records for April 2020 operating activity re: IDB Bank #7401	\$ 305.00	0.9
		Fee Application Preparation	Prepare updated draft monthly fee statement based on J. Sordillo review points re: January 2020	\$ 305.00	0.9
			Prepare updated draft monthly fee statement based on J. Sordillo review points re: February 2020	\$ 305.00	1.5
			Prepare updated draft monthly fee statement based on J. Sordillo review points re: March 2020	\$ 305.00	1.1
			Prepare updated draft monthly fee statement based on J. Sordillo review points re: April 2020	\$ 305.00	0.9
5/18/2020	JS	Tax Issues	Resolve tax issues	\$ 795.00	0.2
	MD	Case Administration - Preparation of MOR	Review and discuss bank statements provided to facilitate MOR prep	\$ 420.00	0.3
	PD	Tax Issues	Review correspondence from R. Lynne for 2019 tax return preparation and review books and records and court filings re: professional fees	\$ 305.00	1.3
5/19/2020	MD	Tax Issues	Call with Trustee regarding 2019 tax compliance and case strategy	\$ 420.00	0.7
	PD	Fee Application Preparation	Revise, update and finalize monthly fee statements and send to Trustee and Counsel for filing re: January 2020 through April 2020	\$ 305.00	2.3
		Case Administration - Preparation of MOR	Prepare draft April 2020 monthly operating report	\$ 305.00	2.9
	TM	Tax Issues	Constructive receipt discussion	\$ 750.00	0.3
5/20/2020	JS	Case Administration - Preparation of MOR	Review April MOR	\$ 795.00	0.3
	MD	Tax Issues	Call with T. MacAvery regarding Richard Lynne's comments regarding expensing fees accrued and not paid	\$ 420.00	0.5
		Case Administration - Preparation of MOR	Review April MOR provide comments to P. Donnelly	\$ 420.00	0.2
	PD	Case Administration - Preparation of MOR	Update April 2020 monthly operating report based on Counsel's comments and send for filing	\$ 305.00	0.5
	TM	Tax Issues	Constructive receipt discussion with M. D'Agostino	\$ 750.00	0.5
5/21/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request prepare TABS reports for J. Hubbard time for June 2017 forward re: Solargenix	\$ 305.00	0.7
5/23/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Price/Mr. Keith (RE: Citigroup)	\$ 305.00	1.2
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Erlichman/Mr. Daniel (RE: BNP)	\$ 305.00	0.4
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Innucci/Ms. Jean (RE: Banco Santander)	\$ 305.00	0.9
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Diez de Bonilla/Mr. Juan (RE: Credit Suisse)	\$ 305.00	0.5
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Stieglitz/Mr. Enrique (RE: Credit Suisse)	\$ 305.00	0.4
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Bernstein/Mr. Barry (RE: Midwood Management Corp.)	\$ 305.00	0.7
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: GCA Advisors, LLC (RE: Univision Acquisition of The Onion)	\$ 305.00	0.6
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Van Vredenburg/Mr. Pieter (RE: Droit Fin'l Technologies)	\$ 305.00	0.3
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Sadek/Mr. Brady (RE: Mizuho)	\$ 305.00	0.7
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Sheeran/Mr. Peter (RE: Paloma Partners, LLC)	\$ 305.00	0.4
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Watkins/Mr. David (RE: UBS)	\$ 305.00	0.3
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Gutierrez/Mr. Peter (RE: BlueFin Trading, LLC)	\$ 305.00	0.5
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Stolper/Michael (RE: BEACH & VOLLERO/TOURADJI - TRANSITION OF MATTER)	\$ 305.00	0.3
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Retik/Mr. Mark (RE: Prudential Insurance)	\$ 305.00	0.4
			Prepare pre and post petition lodestar to facilitate in post-petition receipts received by the Debtor re: Riccitelli/Mr. James (RE: Unison (Real Estate Equity Exchange, Inc.))	\$ 305.00	0.4
			At Counsel's request, download TABS A/R and WIP detail reports to facilitate in preparation of lodestar analysis of post-petition receipts in excess of \$10,000	\$ 305.00	2.9
			Prepare updated draft of cash reconciliation and lodestar analysis requested by Counsel	\$ 305.00	0.9
5/26/2020	JS	Asset Analysis and Recovery - Accounts Receivable & WIP	Review lodestar and cash receipts analysis	\$ 795.00	0.4
5/27/2020	JS	Plan and Disclosure Statement	Call with Jonathan Flaxer re: plan process and requirements	\$ 795.00	0.3
	MD	Plan and Disclosure Statement	Call with P. Donnelly regarding liquidation analyses and case status	\$ 420.00	0.6
	PD	Plan and Disclosure Statement	Call with M. D'Agostino re: discussion of liquidation analysis to facilitate in plan and disclosure statement	\$ 305.00	0.6
		Business Analysis - Wind Down of Operations	At Counsel's request, review contact information of former client in TABS system and provide to Counsel	\$ 305.00	0.2
5/28/2020	JS	Tax Issues	Call with M. D'Agostino and P. Donnelly re: tax questions from Counsel Financial	\$ 795.00	0.2
		Plan and Disclosure Statement	Call with Jonathan Flaxer re: plan process and requirements	\$ 795.00	0.2
	MD	Tax Issues	Call with J. Sordillo and P. Donnelly re: tax questions from Counsel Financial	\$ 420.00	0.2
	PD	Tax Issues	Call with J. Sordillo and M. D'Agostino re: tax questions from Counsel Financial	\$ 305.00	0.2
		Plan and Disclosure Statement	Prepare draft liquidation analysis and discussion points for Trustee and Counsel	\$ 305.00	0.9

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
5/28/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Prepare TABS client ledger and transaction detail reports at request of Counsel re: Franklin	\$ 305.00	0.3
			Correspondence with Counsel re: Franklin lodestar analysis previously performed	\$ 305.00	0.2
5/29/2020	JS	Business Analysis - Wind Down of Operations	Coordinate with Michael Weinstein re: requests from Counsel and their attorney and follow up on requirements for wind down	\$ 795.00	0.3
	MD	Tax Issues	Prepare supporting documentation for JLL capital account / K-1	\$ 420.00	1.8
		Plan and Disclosure Statement	Call with P. Donnelly regarding plan of liquidation and next steps	\$ 420.00	0.5
	PD	Plan and Disclosure Statement	Call with M. D'Agostino re: plan of liquidation and next steps	\$ 305.00	0.5
		Business Analysis - Wind Down of Operations	At the request of Trustee and Counsel, being preparation of former and current client contact information, retrieve information from TABS system, discuss with J. Sordillo	\$ 305.00	0.7
6/3/2020	PD	Business Analysis - Wind Down of Operations	At the request of Trustee and Counsel, review client contact list prepared from TABS system for active cases dating to July 22, 2009 consisting of over 4,100 clients and prepare mail merge to facilitate in the dissolution notice. In detail, the download of client information from TABS included approx. 13,500 clients in an usable format to facilitate distribution of dissolution notice. This data required clean-up to remove clients outside the parameters, removal of duplicate clients and additional research of missing information.	\$ 305.00	9.7
6/4/2020	JS	Tax Issues	Reviewed tax returns and K-1s for 2019 posted to R. Lynne's client access portal; coordinate with M. D'Agostino and Trustee	\$ 795.00	0.7
		Business Analysis - Wind Down of Operations	Coordinate with P. Donnelly re: the L&R client notice mail merger for shut down	\$ 795.00	0.4
	MD	Tax Issues	Follow up regarding finalizing 2016 return	\$ 420.00	0.8
	PD	Business Analysis - Wind Down of Operations	Correspondence with PayChex at Trustee's request re: closure of account	\$ 305.00	0.6
			At the request of Trustee and Counsel, review client contact list prepared from TABS system for active cases dating to July 22, 2009 consisting of over 4,100 clients and prepare mail merge to facilitate in the dissolution notice. In detail, the download of client information from TABS included approx. 13,500 clients in an usable format to facilitate distribution of dissolution notice. This data required clean-up to remove clients outside the parameters, removal of duplicate clients and additional research of missing information.	\$ 305.00	12.4
6/5/2020	JS	Tax Issues	Discuss plan process and taxes with J. Flaxer	\$ 795.00	0.3
	MD	Tax Issues	Review draft 2019 return and provide comments	\$ 420.00	0.3
	PD	Business Analysis - Wind Down of Operations	At the request of Trustee and Counsel, review client contact list prepared from TABS system for active cases dating to July 22, 2009 consisting of over 4,100 clients and prepare mail merge to facilitate in the dissolution notice. In detail, the download of client information from TABS included approx. 13,500 clients in an usable format to facilitate distribution of dissolution notice. This data required clean-up to remove clients outside the parameters, removal of duplicate clients and additional research of missing information.	\$ 305.00	9.3
6/8/2020	JS	Tax Issues	Review 2019 return and discuss with M. D'Agostino	\$ 795.00	0.3
		Business Analysis - Wind Down of Operations	Coordinate notice distribution with P. Donnelly and M. Weinstein	\$ 795.00	0.6
			Review mailing list for noticing	\$ 795.00	0.2
	PD	Fee Application Preparation	Prepare first interim invoice for services provided January 7, 2020 through April 30, 2020	\$ 305.00	1.2
		Business Analysis - Wind Down of Operations	Finalize client contact information schedule to facilitate in notice of dissolution distribution for approx. 4,100 recipients and send to Trustee and Counsel. In detail, the download of client information from TABS included approx. 13,500 clients in an usable format to facilitate distribution of dissolution notice. This data required clean-up to remove clients outside the parameters, removal of duplicate clients and additional research of missing information.	\$ 305.00	9.4
6/9/2020	JS	Tax Issues	Call with M. Weinstein and M. D'Agostino re: 2019 tax returns and plan status	\$ 795.00	0.3
		Business Analysis - Wind Down of Operations	Coordinate distribution of notice	\$ 795.00	0.5
	MD	Tax Issues	Review draft 2019 return and comment	\$ 420.00	0.7
			Call with Counsel and J. Sordillo regarding 2019 tax projections and plan status	\$ 420.00	0.3
	PD	Fee Application Preparation	Prepare updated WIP reconciliation through June 5, 2020	\$ 305.00	1.2
		Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Confirm receipts with M. Weinstein re: substantial contribution motion	\$ 305.00	0.7
		Asset Analysis and Recovery - Accounts Receivable & WIP	At request of Trustee and Counsel, prepare contact information from TABS system re: Anthony LeCour	\$ 305.00	1.2
6/10/2020	JS	Business Analysis - Wind Down of Operations	Call with Michael Weinstein re: noticing requirements	\$ 795.00	0.3
			Call with P. Donnelly re: wind down budget and notice mailing coordination	\$ 795.00	0.3
	PD	Fee Application Preparation	Prepare time detail and project categories for services provided May 2020	\$ 305.00	1.9
		Business Analysis - Wind Down of Operations	At the request of Counsel, prepare updated cash collateral budget through year-end re: wind down of the firm	\$ 305.00	1.8
			Call with J. Sordillo re: wind down budget and coordination of dissolution notice mailing	\$ 305.00	0.3
		Asset Analysis and Recovery - Accounts Receivable & WIP	At request of Trustee and Counsel, prepare additional information from TABS system re: Anthony LeCour	\$ 305.00	0.3
6/11/2020	JS	Business Analysis - Wind Down of Operations	Review of wind down budget and discuss with P. Donnelly	\$ 795.00	0.5
	PD	Business Analysis - Wind Down of Operations	At the request of Counsel, prepare updated cash collateral budget through year-end re: wind down of the firm	\$ 305.00	1.1
			Update draft final cash collateral budget re: estimated Trustee commissions	\$ 305.00	0.6
			Discuss and review wind down budget with J. Sordillo	\$ 305.00	0.5
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee, prepare summary accounts receivable report from TABS3; prepare data into A/R analysis for clients who owe the Debtor money according to the billing system but not being billed	\$ 305.00	2.4
			Reconcile TABS A/R report to the previous client list of the lodestar analysis	\$ 305.00	0.9

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
6/11/2020	PD	Asset Analysis and Recovery - Accounts	Reconcile TABS A/R report to post-petition receipts analysis	\$ 305.00	0.8
6/12/2020	JS	Tax Issues	Call with M. D'Agostino and T. MacAvery to lay out tax questions and coordinate tax resources	\$ 795.00	0.2
		Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Call with J. Flaxer, M. Weinstein and M. D'Agostino re: objection to Liddle substantial contribution motion	\$ 795.00	1.0
			Review final objection and craft email for suggested edits	\$ 795.00	0.6
	MD	Tax Issues	Call with J. Sordillo and T. MacAvery regarding tax points associated with JLL motion	\$ 420.00	0.2
			Email correspondence with NTO regarding tax issues associated with JLL admin claim	\$ 420.00	0.9
		Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Call with Trustee, Counsel and J. Sordillo regarding JLL motion for admin claim	\$ 420.00	0.9
			Review draft objection of JLL Admin motion, comment	\$ 420.00	0.9
	TM	Tax Issues	Tax strategy discussion with M. D'Agostino and J. Sordillo	\$ 750.00	0.2
6/15/2020	JS	Tax Issues	Coordinate with J. Flaxer and M. D'Agostino to get answers re: tax issues and NOL usage on personal returns	\$ 795.00	0.3
			Call with National Tax experts on questions related to partnership tax changes and Trustee's objection to JLL substantial contribution motion	\$ 795.00	0.5
			Analysis of JLL tax returns and distributions for discussion with J. Flaxer	\$ 795.00	0.7
			Review of analysis of payments to JLL and reconcile to pro-forma returns for 2019	\$ 795.00	0.8
		Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Review and discussion of cash receipts and disbursements	\$ 795.00	0.5
			Call with J. Flaxer, M. Weinstein and M. D'Agostino re: finalizing objections to substantial contribution memo	\$ 795.00	0.8
	MD	Tax Issues	Call with NTO regarding tax issues associated with JLL admin claim	\$ 420.00	0.6
			Call with J. Sordillo and R. Lynne regarding NOL carryback and 2019 tax issues	\$ 420.00	0.4
			Email correspondence with Counsel regarding tax issues related to JLL admin claim	\$ 420.00	0.2
		Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Prepare for and call with Trustee regarding objection to the JLL admin claim	\$ 420.00	0.8
		Asset Analysis and Recovery - Partner Capital Accounts Analysis	Assist with analysis of partnership draws and explanation of partner deficit	\$ 420.00	0.5
	PD	Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	At the request of the Trustee, prepare schedule of receipts and disbursements for the period January 1, 2020 through April 30, 2020 re: JLL administrative claim on the estate	\$ 305.00	0.9
			At the request of the Trustee, review Debtor's books and records re: JLL 2019 distributions and income	\$ 305.00	0.7
			At the request of the Trustee's prepare detailed schedule of J. Liddle distributions and guaranteed payments in 2019 and trace to draft 2019 K-1's	\$ 305.00	2.9
6/16/2020	JS	Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Review Bill Gray filing in support of JLL objection to conversion and review term sheet from Nitro	\$ 795.00	0.7
		Business Analysis - Wind Down of Operations	Final review of wind down budget	\$ 795.00	0.5
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Update Debtors books and records for May 2020 activity	\$ 305.00	1.9
		Business Analysis - Wind Down of Operations	Update and revise budget based on Trustee and Counsel's comments	\$ 305.00	2.3
			Additional updates and revisions to budget based on Trustee and Counsel's comments, finalize and send to Trustee and Counsel	\$ 305.00	2.8
6/17/2020	JS	Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Review and respond to Bill Gray response to Trustee objection to JLL admin claim motion	\$ 795.00	1.1
	PD	Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	At the Trustee's request update schedule of receipts and disbursements for May and June activity	\$ 305.00	0.6
6/18/2020	JS	Claims - Analysis of Stakeholder's Substantial Contribution Administrative Claim	Call with M. Weinstein and J. Flaxer re: hearing on Admin Expense/Substantial Contribution after 1st half of hearing	\$ 795.00	0.5
		Attendance at Hearings	Hearing on motion to convert and admin expenses; 1st half of hearing	\$ 795.00	1.3
			Attend 2nd portion of the Substantial Contribution hearing	\$ 795.00	0.7
	PD	Case Administration - Preparation of MOR	Prepare draft May MOR	\$ 305.00	3.6
6/19/2020	JS	Case Administration - Preparation of MOR	Review updated MOR for May	\$ 795.00	0.5
	PD	Case Administration - Preparation of MOR	Update and finalize draft May MOR based on J. Sordillo review and send to Trustee and Counsel	\$ 305.00	0.6
			Update draft May MOR based on J. Sordillo review points	\$ 305.00	0.8
		Business Analysis - Wind Down of Operations	Correspondence with various Paychex representatives re: payroll and final stub-period payroll inquiries, respond to Trustee re: same	\$ 305.00	1.1
6/23/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, download and review all billings in TABS system from Trustee's appointment through present, reconcile to previous client list provided as well as post-petition receivables analysis for additional cases	\$ 305.00	2.8
6/24/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, download and review all billings in TABS system from Trustee's appointment through present, reconcile to previous client list provided as well as post-petition receivables analysis for additional cases	\$ 305.00	2.3
6/25/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, finalize reconciliation of TABS billings from Trustee's appointment through present to previous client list provided as well as post-petition receivables analysis for additional cases	\$ 305.00	0.6
7/1/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, prepare time detail from TABS system and prepare lodestar analysis re: Charles Lawrence	\$ 305.00	1.4
7/2/2020	JS	Asset Analysis and Recovery - Accounts Receivable & WIP	Review TABS time and lodestar report re: Charles Lawrence	\$ 795.00	0.3
7/9/2020	MD	Tax Issues	Review JLL estate K-1	\$ 420.00	0.4
	PD	Business Analysis - Wind Down of Operations	Call with J. Sordillo re: notice of dissolution mailing to former clients	\$ 305.00	0.3

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
7/9/2020	PD	Business Analysis - Wind Down of Operations	Call with J. Sordillo and correspondence with Trustee and Counsel re: dissolution notice mailing and deadline to complete	\$ 305.00	0.7
			Correspondence with CBIZ regarding logistics and supplies to complete task, coordinate with staff for task re: dissolution notice mailing	\$ 305.00	0.4
7/10/2020	JS	Teleconferences/Meetings - Trustee/Counsel	Call with J. Flaxer and M. Weinstein re: status of closure and cash collateral budget	\$ 795.00	0.5
		Business Analysis - Wind Down of Operations	Cash collateral budget review	\$ 795.00	0.3
			Coordinate mailing of notice of disposition of files to L&R clients with P. Donnelly and M. Weinstein	\$ 795.00	0.3
7/13/2020	JS	Business Analysis - Wind Down of Operations	Mailing of Notice of Disposition	\$ 795.00	6.0
	PD	Business Analysis - Wind Down of Operations	At the request of the Trustee and Counsel, prepare notices of dissolution and final mailing packages of approx. 700 dissolution notices to active clients in the 10 year pre-petition period	\$ 305.00	9.3
	SB	Business Analysis - Wind Down of Operations	At the request of the Trustee and Counsel, prepare final mailing package of approx. 700 dissolution notices to active clients in the 10 year pre-petition period	\$ 195.00	8.0
7/14/2020	PD	Business Analysis - Wind Down of Operations	Prepare summary analysis and correspondence with Trustee re: post petition receipts lodestar allocation	\$ 305.00	0.4
			At request of Counsel, prepare and provide listing of client mailing contact information for approx. 700 contacts	\$ 305.00	0.5
7/15/2020	JS	Business Analysis - Wind Down of Operations	Call with M. Solomon re: notice of disposition	\$ 795.00	0.2
7/16/2020	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statements and update Debtor's books and records re: June 2020 activity	\$ 305.00	2.3
		Case Administration - Preparation of MOR	Prepare draft June 2020 MOR	\$ 305.00	3.8
7/17/2020	JS	Case Administration - Preparation of MOR	Review June MOR	\$ 795.00	0.3
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review tabs detail for Ainsley and JLL	\$ 795.00	0.2
	PD	Business Analysis - Wind Down of Operations	Update wind down cash collateral budget with actual activity re: June 2020	\$ 305.00	1.8
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the Trustee's request, prepare and send time detail from TABS3 re: Ainsle	\$ 305.00	0.9
7/20/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee, review and download TABS3 transaction detail for five selected case to assess J. Little time entries and reconciliation; correspondence with Trustee re: same	\$ 305.00	1.9
7/21/2020	PD	Case Administration - Preparation of MOR	Update June MOR at the Trustee's request and send for filing	\$ 305.00	0.4
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee, coordinate, organize and send client engagement letters re: Ainsle and GSK class action	\$ 305.00	0.1
7/22/2020	JS	Case Administration - Preparation of MOR	Review and edit MOR	\$ 795.00	0.5
		Business Analysis - Wind Down of Operations	Research NYS employment tax filings for Trustee re: Gelber issue	\$ 795.00	0.4
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review questions on Ainslie case for the Trustee and provide analysis.	\$ 795.00	0.5
	PD	Business Analysis - Wind Down of Operations	Call with PayChex re: NYS-45 preparation; email to R. Lynne re: same	\$ 305.00	0.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee, coordinate, organize and send client engagement letters re: Ainsle and GSK class action	\$ 305.00	0.5
			Review email from Trustee and prepare reconciliation and correspondence in response re: Ainsle	\$ 305.00	0.9
7/23/2020	JS	Business Analysis - Wind Down of Operations	Follow up with R. Lynne re: NYS payroll tax filings	\$ 795.00	0.3
7/29/2020	JS	Case Administration - General	Read motion to convert and analyze financial claims made, call with P. Donnelly re: same	\$ 795.00	0.3
	PD	Case Administration - General	Read motion to convert to Chapter 7 filed by secured lender's counsel and call with J. Sordillo re: same	\$ 305.00	0.5
7/30/2020	JS	Case Administration - General	Analysis and review of motion to convert	\$ 795.00	0.4
			Call with P. Donnelly re: motion to convert and analysis	\$ 795.00	0.2
	PD	Case Administration - General	Review monthly fee statements of professionals and update monthly cash flow analysis re: accrued and unpaid professional fees	\$ 305.00	1.4
			Update monthly cash flow analysis re: estimated accrued professional fees in wind down period	\$ 305.00	0.5
			Call with J. Sordillo re: motion to convert and analysis	\$ 305.00	0.2
			Prepare monthly cash flow analysis of Debtor operations for the pre and post Trustee appointment periods to facilitate in response to motion to convert	\$ 305.00	2.2
			Finalize monthly cash flow analysis for Debtor operations in the pre and post Trustee appointment periods to facilitate in response to motion to convert and send to Trustee and Counsel	\$ 305.00	0.8
		Business Analysis - Wind Down of Operations	Correspondence with Counsel re: Ainsle group document production	\$ 305.00	0.6
8/10/2020	JS	Case Administration - General	Read and edit objection to motion to convert; Work through supporting data for motion with P. Donnelly	\$ 795.00	0.7
	PD	Case Administration - General	At Counsel's request, prepare objection to motion to convert case to chapter 7; prepare monthly cash flow of pre and post Trustee activity to facilitate in preparation of motion	\$ 305.00	4.0
			Correspondence with Trustee and Counsel re: quarterly UST fee calculation	\$ 305.00	0.5
8/11/2020	JS	Case Administration - General	Review responses to Trustee's questions on objection to motion to convert	\$ 795.00	0.3
	PD	Case Administration - General	Review and respond to various questions from Trustee and Counsel re: objection to conversion motion	\$ 305.00	1.7
			Update objection and update monthly cash flow supporting schedule for pre and post appointment periods based on Trustee and Counsel's comments	\$ 305.00	3.8

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
8/12/2020	JS	Case Administration - General	Review and work through information for objection to motion to convert	\$ 795.00	0.5
	MD	Tax Issues	Review late filing notice and email correspondence	\$ 420.00	0.5
	PD	Case Administration - General	Review various questions and comments from Trustee and Counsel re: objection to conversion motion, prepare supporting analyses, prepare additional updates to objection and update monthly cash flow analysis for pre and post appointment periods	\$ 305.00	4.0
		Business Analysis - Wind Down of Operations	Correspondence with Counsel, J. Sordillo and C. Greaves re: mailing of Notice to Dispose of Client Records	\$ 305.00	0.5
8/13/2020	MD	Tax Issues	Draft language to assist R. Lynne with penalty abatement	\$ 420.00	0.6
	PD	Case Administration - General	Finalize objection to conversion motion and supporting analyses and send to Counsel and Trustee for filing prior to hearing	\$ 305.00	3.8
		Business Analysis - Wind Down of Operations	Correspondence with Counsel, J. Sordillo and C. Greaves re: mailing of notice	\$ 305.00	0.7
		Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, prepare transaction detail for Ainsle case from TABS, review to prior download and respond to Counsel re: J. Liddle's updated transaction detail	\$ 305.00	1.0
8/14/2020	JS	Business Analysis - Wind Down of Operations	Coordinate plan for mass mailing	\$ 795.00	0.5
	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, download and prepare transaction detail for all Cantor Fitzgerald related cases, compare to previous reports prepared and respond to Counsel re: J. Liddle's updated transaction detail	\$ 305.00	3.1
8/17/2020	PD	Business Analysis - Wind Down of Operations	Notice of Intent to Dispose of Client Files preparation	\$ 305.00	2.6
8/18/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of the Trustee, review payment history in Debtors books and records, prepare correspondence based on review re: NJ Lawyers Fund	\$ 305.00	1.9
			At the request of the Trustee, prepare and reconcile transaction detail for latest invoice sent to Debtor's client and prepare response re: GCA Intersections	\$ 305.00	1.6
			At the request of the Trustee, review and draft response re: accounts receivable in TABS system as of June 30, 2020; identify hourly engagements and review transaction detail for estimate of receivables as of firm closing	\$ 305.00	2.4
8/19/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Continue and finalize review of accounts receivable in TABS system as of June 30, 2020; identify hourly engagements and review transaction detail for estimate of receivables as of firm closing at the request of the Trustee; correspondence with Counsel and Trustee re: same	\$ 305.00	1.5
8/20/2020	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statements and update Debtor's book and records re: July 2020 activity	\$ 305.00	1.0
		Case Administration - Preparation of MOR	Prepare July 2020 MOR	\$ 305.00	2.5
8/21/2020	PD	Business Analysis - Wind Down of Operations	Call with J. Sordillo re: mailing project for Notice of Intent to Dispose of Client Files; coordination with team re: same	\$ 305.00	0.8
8/24/2020	JS	Business Analysis - Wind Down of Operations	Coordinate mailing of Notice of Intent to Dispose of Client Files	\$ 795.00	0.3
	PD	Business Analysis - Wind Down of Operations	At the request of Counsel and Trustee, prepare distribution of Notice of Intent to Dispose of Client and/or Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 305.00	9.1
		Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, review historical receipts and prepared detailed response re: Thorne and Host	\$ 305.00	1.3
8/25/2020	PD	Business Analysis - Wind Down of Operations	At the request of Counsel and Trustee, prepare distribution of Notice of Intent to Dispose of Client and/or Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 305.00	11.9
			At Counsel's request, review Debtor's books and records and prepare detailed response re: Regus security deposit	\$ 305.00	0.6
	CL	Business Analysis - Wind Down of Operations	All the request of Counsel and Trustee, prepare distribution of Notice of Intent to Dispose of Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 175.00	11.0
	BW	Business Analysis - Wind Down of Operations	At the request of Counsel and Trustee, prepare distribution of Notice of Intent to Dispose of Client and/or Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 310.00	8.2
8/26/2020	JS	Business Analysis - Wind Down of Operations	Coordinate mailing and calls with P. Donnelly to complete process	\$ 795.00	0.5
	PD	Business Analysis - Wind Down of Operations	At the request of Counsel and Trustee, prepare distribution of Notice of Intent to Dispose of Client and/or Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 305.00	6.3
	CL	Business Analysis - Wind Down of Operations	All the request of Counsel and Trustee, prepare distribution of Notice of Intent to Dispose of Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 175.00	4.0
	BW	Business Analysis - Wind Down of Operations	At the request of Counsel and Trustee, prepare distribution of Notice of Intent to Dispose of Client and/or Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 310.00	8.0
	MAS	Business Analysis - Wind Down of Operations	Assist P. Donnelly with distribution of Notice of Intent to Dispose of Client and/or Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 180.00	1.0
8/27/2020	PD	Business Analysis - Wind Down of Operations	At the request of Counsel and Trustee, prepare distribution of Notice of Intent to Dispose of Client and/or Client-Related Files to all active clients for previous ten years (approx. 4,000)	\$ 305.00	0.5
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of Counsel, review and prepare aged WIP reports from TABS	\$ 305.00	0.6
8/28/2020	JS	Business Analysis - Wind Down of Operations	Coordinate assistance on cash collateral budget	\$ 795.00	0.2
	PD	Business Analysis - Wind Down of Operations	Correspondence with Counsel re: updated wind down budget to facilitate in plan and disclosure statement	\$ 305.00	1.0
		Asset Analysis and Recovery - Accounts Receivable & WIP	Correspondence with Trustee and Counsel re: AR and WIP	\$ 305.00	0.5

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
8/31/2020	PD	Business Analysis - Wind Down of Operations	Update wind down budget to facilitate in plan and disclosure statement re: accrued and outstanding professional fees	\$ 305.00	2.8
			Review fee statements of professionals filed with the Court and prepare updated professional fee summary chart to facilitate in wind down budget	\$ 305.00	1.5
9/1/2020	JS	Business Analysis - Projection/Budget	Review cash collateral forecast.	\$ 795.00	0.5
	PD	Business Analysis - Projection/Budget	At the request of Counsel, prepare updated draft wind down budget / cash collateral forecast through PE March 31, 2021	\$ 305.00	3.4
9/2/2020	PD	Business Analysis - Projection/Budget	At Counsel's request, update draft wind down budget / cash collateral forecast	\$ 305.00	1.8
			Prepare email correspondence to Counsel and Trustee for comments and items of note for further discussion re: draft wind down budget / cash collateral forecast	\$ 305.00	0.6
			Revise wind down budget / cash collateral forecast as requested by Counsel and prepare updated draft	\$ 305.00	1.6
			Review Debtor's books and records and TABS reports for prepaid retainer in 2019 to facilitate in wind down budget / cash collateral forecast	\$ 305.00	1.7
9/3/2020	PD	Business Analysis - Projection/Budget	Review, analyze and prepare comparative analysis of document destruction quotes provided by Trustee to facilitate in wind down budget / cash collateral forecast	\$ 305.00	1.3
9/4/2020	PD	Business Analysis - Projection/Budget	Update draft wind down budget / cash collateral forecast for additional information provided by Trustee and prepare email correspondence re: same	\$ 305.00	1.9
9/9/2020	PD	Business Analysis - Projection/Budget	Finalize wind down budget / cash collateral forecast to facilitate in cash collateral court filing	\$ 305.00	1.0
9/17/2020	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review banks statements provided by Trustee and update Debtor's books and records re: August 2020	\$ 305.00	0.5
		Fee Application Preparation	Prepare time detail and project categories to facilitate in monthly fee statement re: August 2020	\$ 305.00	1.7
			Prepare draft August 2020 monthly fee statement	\$ 305.00	0.7
9/18/2020	JS	Case Administration - Preparation of MOR	MOR August review	\$ 795.00	0.5
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review banks statements provided by Trustee and update Debtor's books and records re: August 2020	\$ 305.00	1.0
		Fee Application Preparation	Prepare August 2020 monthly fee statement and send to Counsel for filing	\$ 305.00	0.3
		Case Administration - Preparation of MOR	Prepare draft August 2020 MOR and send to Trustee and Counsel for review and comment	\$ 305.00	2.2
9/21/2020	JS	Business Analysis - Projection/Budget	Review Liddle objection to cash collateral	\$ 795.00	0.3
9/23/2020	PD	Claims - Preparation for Administrative Bar Date Notification	At the request of Counsel, prepare party listing to facilitate in administrative bar notice; review post-petition payments from Debtor and personal MOR filings; normalize party names, research party listing in Debtor's books and records and additional research re: same	\$ 305.00	2.6
9/24/2020	PD	Claims - Preparation for Administrative Bar Date Notification	At the request of Counsel, prepare party listing to facilitate in administrative bar notice; review post-petition payments from Debtor and personal MOR filings; normalize party names, research party listing in Debtor's books and records and additional research re: same	\$ 305.00	10.7
9/25/2020	PD	Claims - Preparation for Administrative Bar Date Notification	At the request of Counsel, prepare party listing to facilitate in administrative bar notice; review post-petition payments from Debtor and personal MOR filings; normalize party names, research party listing in Debtor's books and records and additional research re: same	\$ 305.00	9.3
9/28/2020	PD	Claims - Preparation for Administrative Bar Date Notification	At Counsel's request, continue preparation of draft administrative bar notice party listing; review books and records, EA prepared MOR worksheet, TABS3 system for missing information	\$ 305.00	7.9
9/29/2020	JS	Claims - Preparation for Administrative Bar Date Notification	Bar date notice analysis review	\$ 795.00	0.8
	PD	Claims - Preparation for Administrative Bar Date Notification	At Counsel's request, continue and commence preparation of draft administrative bar notice party listing; review books and records, EA prepared MOR worksheet, TABS3 system for missing information	\$ 305.00	5.7
9/30/2020	JS	Business Analysis - Wind Down of Operations	Call with Michael Weinstein, Jonathan Flaxer and Patrick Donnelly re: A/R reconciliation	\$ 795.00	1.0
	PD	Claims - Preparation for Administrative Bar Date Notification	At Counsel's request, continue and commence preparation of draft administrative bar notice party listing; review books and records, EA prepared MOR worksheet, TABS3 system for missing information	\$ 305.00	0.4
		Business Analysis - Wind Down of Operations	Call with J. Flaxer, M. Weinstein and J. Sordillo re: AR reconciliation and next steps	\$ 305.00	1.0
			At the request of the Trustee and Counsel, review and prepare cash receipts report from TABS for the period April 1, 2018 through 09/30/2020; prepare AR schedule provided by Debtor as of 11/09/2018, prepare data from cash receipts download and prepare AR roll-forward analysis	\$ 305.00	4.1
			At the request of Counsel, review and prepare reports from TABS re: potential collections	\$ 305.00	1.1
10/1/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Continue and commence review and prepare cash receipts report from TABS for the period April 1, 2018 through September 30, 2020 at the request of the Trustee and Counsel	\$ 305.00	2.8
			At the request of the Trustee and Counsel, reconcile cash receipts reports from TABS to case listing as of November 9, 2018 provided by Debtor and prepare AR roll-forward analysis through September 30, 2020, provide comments and questions to further discuss	\$ 305.00	4.5
10/2/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of Counsel and the Trustee, prepare and review active status client reports including client ledgers and transaction details reports to facilitate in potential collections to the estate	\$ 305.00	4.6
10/5/2020	JS	Case Administration - General	Review A/R roll forward and TABS report	\$ 795.00	0.5
	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Finalize preparation and review of active status client reports including client ledgers and transaction details reports to facilitate in potential collections to the estate	\$ 305.00	1.3
			Review and discuss A/R roll-forward with J. Sordillo; prepare detailed email correspondence with Counsel and Trustee re: same	\$ 305.00	1.1

Ch. 11 Trustee of Liddle & Robinson
Employee Time Detail
January 7, 2020 through August 31, 2021

Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
10/5/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Update and finalize A/R roll-forward analyses based on comments from Counsel	\$ 305.00	1.4
10/6/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of Counsel and the Trustee, prepare and review inactive status client reports including client ledgers and transaction details reports to facilitate in potential collections to the estate	\$ 305.00	2.1
10/7/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of Counsel prepare and analyze client reports from TABS including client ledger and transaction details reports for cases in J. Liddle's 10/6/20 memo	\$ 305.00	0.6
			Finalize preparation and review of inactive status client reports including client ledgers and transaction details reports to facilitate in potential collections to the estate	\$ 305.00	4.2
10/8/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Review client ledger and transaction detail reports and prepare email correspondence to Counsel re: same	\$ 305.00	1.9
			At request of Counsel, review Debtor's books and records re: financing cost transaction detail history for payments, refunds and balance owed and prepare detailed email correspondence to Counsel re: same	\$ 305.00	2.1
10/12/2020	PD	Fee Application Preparation	Review and prepare time detail and project categories to facilitate in September 2020 monthly fee statement	\$ 305.00	1.3
		Case Administration - Preparation of MOR	Begin preparation of September MOR	\$ 305.00	0.8
10/13/2020	JS	Case Administration - Preparation of MOR	Review MOR	\$ 795.00	0.5
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statements and prepare book and records re: September 2020	\$ 305.00	1.4
		Case Administration - Preparation of MOR	Continue and commence preparation of draft September 2020 MOR	\$ 305.00	3.8
10/14/2020	JS	Tax Issues	Follow up on UBT and CRT claims of NYC; coordinate call with tax advisor	\$ 795.00	0.3
		Case Administration - General	Call with P. Donnelly re: TABS cash down load and A/R reconciliation as well as Department of Finance tax claims	\$ 795.00	0.6
	PD	Tax Issues	Call with J. Sordillo re: TABS reports, A/R reconciliation and NYDOF claims	\$ 305.00	0.6
10/15/2020	JS	Tax Issues	Review NYC DOF status of UBT and CRT returns and coordinate resolution of NYC claim	\$ 795.00	0.5
			Call with R. Lynne and P. Donnelly re: UBT and CRT tax claims by NYC	\$ 795.00	0.3
	PD	Tax Issues	Preparation of support from books and records for call with R. Lynne re: tax claim	\$ 305.00	0.7
			Prepare analysis of estimated CBT tax owed for the period of POC filed by NYC DOF	\$ 305.00	1.4
			Call with R. Lynne and J. Sordillo re: UBT and CRT tax claim filed by NYC DOF	\$ 305.00	0.3
10/16/2020	JS	Tax Issues	UBT and CRT claim analysis. Review and edit CRT liability estimate.	\$ 795.00	0.4
			Call with P. Donnelly re: estimated CBT tax analysis	\$ 795.00	0.2
	PD	Tax Issues	Call with J. Sordillo re: estimated CBT tax analysis	\$ 305.00	0.2
			Update estimated CRT tax analysis per J. Sordillo comments	\$ 305.00	0.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	At the request of Trustee and Counsel, prepare listing of all receipts for the period August 1, 2018 through September 30, 2020	\$ 305.00	1.6
10/19/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At request of Counsel and Trustee, prepare analysis of cash receipts for the period August 1, 2018 through September 30, 2020; cross-reference receipts in TABS report to post-petition and post-Trustee appointment receipts in MORs filed with the Court	\$ 305.00	1.9
10/20/2020	PD	Fee Application Preparation	Update and prepare executed monthly fee statement and send to Counsel for filing re: September 2020	\$ 305.00	0.3
		Case Administration - Preparation of MOR	Update September 2020 MOR at request of Counsel and send for filing	\$ 305.00	0.4
		Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, begin to prepare TABS client ledger reports and transaction detail reports to facilitate in potential collections and AR roll-forward	\$ 305.00	0.6
			Continue preparation of cash receipts analysis for the period August 1, 2018 through September 30, 2020; cross-reference receipts in TABS report to post-petition and post-Trustee appointment receipts in MORs filed with the Court	\$ 305.00	2.4
10/21/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, continue preparation of TABS client ledger reports and transaction detail reports to facilitate in potential collections and AR roll-forward	\$ 305.00	0.8
10/26/2020	JS	Case Administration - General	Review TABS data for A/R reconciliation	\$ 795.00	0.3
10/28/2020	JS	Plan and Disclosure Statement	Review and discuss plan and final decree questions	\$ 795.00	0.4
		Case Administration - General	Review and discuss questions around plan process and termination of partnership interests	\$ 795.00	0.6
	MD	Tax Issues	Review prior analysis associated with negative partner capital and causes of action	\$ 420.00	0.8
			Review and discuss tax issues of closing entity and recoveries from former partners	\$ 420.00	0.6
10/29/2020	MD	Tax Issues	Call with B. Smith and N. Smith regarding tax issues associated with filing final return and cause of action relating to partner negative capital accounts	\$ 420.00	0.5
	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At request of Counsel, prepare reports from TABS to facilitate in A/R reconciliation re: cash receipts from August 1, 2018 through September 30, 2020	\$ 305.00	1.1
			Review TABS and prepare email correspondence with J. Tsoumpas re: client contact information	\$ 305.00	0.2
			At request of Counsel, begin to review and analyze reports from TABS to facilitate in A/R reconciliation re: cash receipts from August 1, 2018 through September 30, 2020; update summary analysis for payment and non-payment transactions; prepare list of post Trustee appointment firm income receipts	\$ 305.00	1.7
	BS	Tax Issues	Call with M. D'Agostino and N. Smith re: tax issues associated with filing final return and cause of action relating to partner negative capital accounts	\$ 640.00	0.5
			Review and prepare for call with M. D'Agostino re: final return and partner negative capital accounts	\$ 640.00	0.5
	NS	Tax Issues	Call with M. D'Agostino and B. Smith re: tax issues associated with filing final return and cause of action relating to partner negative capital accounts	\$ 465.00	0.5

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
10/29/2020	NS	Tax Issues	Review email correspondence and capital account analysis for tax consequences pertaining to partnership liquidation in preparation for call with M. D'Agostino	\$ 465.00	0.5
10/30/2020	JS	Case Administration - General	Tax considerations on final partnership return and COD income	\$ 795.00	1.0
			A/R and TABS cash receipts reconciliation; comparison to MOR	\$ 795.00	0.2
	MD	Tax Issues	Call with J. Sordillo and review of tax returns associated with partner capital accounts	\$ 420.00	0.5
			Prepare for and conduct call with trustee and counsel regarding to settlement options and tax implications	\$ 420.00	0.9
			Call with N. Smith regarding tax issues associated with filing final return and cause of action relating to partner negative capital accounts	\$ 420.00	0.7
	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	At Counsel's request, continue and commence review of reports from TABS to facilitate in A/R reconciliation re: cash receipts from August 1, 2018 through September 30, 2020; update summary analysis for payment and non-payment transactions; prepare list of post Trustee appointment firm income receipts; prepare correspondence and send to Trustee and Counsel	\$ 305.00	3.4
	NS	Tax Issues	Call with M. D'Agostino regarding tax issues associated with filing final return and cause of action relating to partner negative capital accounts	\$ 465.00	0.7
			Review and prepare for call with M. D'Agostino re: tax issues and causes of action relating to negative partner capital accounts	\$ 465.00	0.3
11/3/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Finalize analyses of accounts receivable reconciliation to cash receipts report from TABS for the period August 1, 2018 through September 30, 2020 and tracing to receipts in monthly operating reports	\$ 305.00	1.8
11/5/2020	PD	Fee Application Preparation	Prepare time detail and project categories to facilitate in October 2020 monthly fee statement	\$ 305.00	1.2
11/6/2020	PD	Fee Application Preparation	Review bank statements and prepare book and records re: September 2020	\$ 305.00	0.9
		Case Administration - Preparation of MOR	Begin preparation of October 2020 MOR	\$ 305.00	1.3
11/12/2020	PD	Case Administration - Preparation of MOR	Preparation of draft October 2020 MOR	\$ 305.00	3.7
11/13/2020	JS	Case Administration - Preparation of MOR	October 2020 MOR review	\$ 795.00	0.6
	PD	Case Administration - Preparation of MOR	Commence preparation of draft October 2020 MOR	\$ 305.00	0.6
11/19/2020	PD	Case Administration - Preparation of MOR	Update and finalize October 2020 MOR at the Trustee's request	\$ 305.00	1.3
11/30/2020	JS	Fee Application Preparation	Review and finalize October 2020 fee statement	\$ 795.00	0.2
	PD	Fee Application Preparation	Prepare final draft fee statement and send to Counsel for review for October 2020 re: CBIZ NTO services	\$ 305.00	1.2
12/1/2020	PD	Asset Analysis and Recovery - Accounts Receivable & WIP	Detailed email correspondence to Trustee and Counsel re: post-petition receipt lodestar allocation	\$ 305.00	0.3
			Review and update cash receipts received in post-petition period through October 2020, estimate and calculate lodestar allocation by case, prepare summary	\$ 305.00	3.9
12/4/2020	PD	Fee Application Preparation	Prepare time detail and project categories to facilitate in November 2020 fee statement	\$ 305.00	0.7
12/9/2020	JS	Plan and Disclosure Statement	Reviewed disclosure statement	\$ 795.00	2.0
			Review amounts and support for disclosure statement	\$ 795.00	0.4
	PD	Plan and Disclosure Statement	At Counsel's request update draft Disclosure Statement for amounts indicated based on analyses performed	\$ 305.00	1.2
			Prepare various analyses to facilitate in draft Disclosure Statement re: professional fees, classes of claims, review of claims filed, estimated post-petition admin expenses	\$ 305.00	4.7
12/10/2020	JS	Plan and Disclosure Statement	Call with Michael Weinstein and Patrick Donnelly re: disclosure statement and sources and uses	\$ 795.00	1.0
			Sources and uses analysis review	\$ 795.00	0.6
	PD	Plan and Disclosure Statement	Call with M. Weinstein and J. Sordillo re: Disclosure Statement and remaining tasks to be performed	\$ 305.00	1.0
			Update various analyses based on discussions with Counsel to facilitate in Sources & Uses analyses	\$ 305.00	4.9
			Prepare updated draft Sources & Uses analysis to facilitate in the Disclosure Statement; update Disclosure Statement for amounts in analysis	\$ 305.00	2.2
12/11/2020	JS	Plan and Disclosure Statement	Sources and uses analysis	\$ 795.00	0.8
			Review latest case value materials	\$ 795.00	0.4
	PD	Plan and Disclosure Statement	Complete full case valuation to facilitate in sources and uses analysis re: contingency cases	\$ 305.00	3.7
			Complete full case valuation to facilitate in sources and uses analysis re: hourly cases	\$ 305.00	1.6
			Update case valuation re: contingency cases	\$ 305.00	1.8
			Update draft Disclosure Statement	\$ 305.00	1.0
			Discuss updated draft Sources & Uses analysis with J. Sordillo, send to Counsel for review and comments	\$ 305.00	1.3
12/14/2020	JS	Plan and Disclosure Statement	Review updates to Sources and Uses; Review mark-up of disclosure statement	\$ 795.00	1.8
			Review updated Sources and Uses and final draft of disclosure statement	\$ 795.00	0.5
	PD	Plan and Disclosure Statement	Review and update various analyses, multiple revisions to sources and uses analysis and draft Disclosure Statement	\$ 305.00	2.3
			Various discussions with Counsel re: sources and uses analyses	\$ 305.00	0.7
			Finalize sources and uses analyses and final draft of Disclosure Statement, send to Counsel for filing	\$ 305.00	1.4
			Prepare updated case valuation analysis with framework provided by Counsel, update lodestar allocation by case to facilitate in sources and uses analysis	\$ 305.00	2.2
12/16/2020	JS	Case Administration - Preparation of MOR	Review MOR	\$ 795.00	0.5
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statements and update Debtor's books and records re: November 2020	\$ 305.00	1.2
		Case Administration - Preparation of MOR	Prepare November 2020 MOR	\$ 305.00	3.9
12/17/2020	PD	Case Administration - Preparation of MOR	Finalize November 2020 MOR and send to Trustee and Counsel for filing	\$ 305.00	0.7
12/22/2020	PD	Tax Issues	Begin preparation of analyses to facilitate in 2020 tax compliance and planning with R. Lyvne	\$ 305.00	0.7

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
1/4/2021	PD	Tax Issues	Call and correspondence with PayChex re: 2020 payroll tax compliance	\$ 315.00	0.4
1/5/2021	PD	Tax Issues	Correspondence with Trustee and Counsel re: 2020 tax compliance	\$ 315.00	0.5
		Fee Application Preparation	Prepare draft monthly fee statement re: December 2020	\$ 315.00	1.0
1/7/2021	JS	Tax Issues	Coordinate 1099 filing	\$ 820.00	0.2
	PD	Plan and Disclosure Statement	Analysis of post petition receipts and correspondence with Counsel re: same	\$ 315.00	1.1
1/14/2021	JS	Case Administration - Preparation of MOR	MOR review	\$ 820.00	0.5
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statements provided by Trustee and prepare Debtor's books and records re: December 2020	\$ 315.00	2.2
		Case Administration - Preparation of MOR	Prepare December 2020 MOR and send to Trustee and Counsel	\$ 315.00	4.6
1/15/2021	PD	Plan and Disclosure Statement	Preparation and correspondence with Counsel re: sources and uses analysis	\$ 315.00	0.5
1/20/2021	JS	Tax Issues	Call with R. Lynne, P. Donnelly and M. D'Agostino re: tax preparation work planing	\$ 795.00	0.2
		Case Administration - Preparation of MOR	Review revised MOR	\$ 795.00	0.2
	MD	Tax Issues	Prepare for and call with R. Lynne, J. Sordillo and P. Donnelly regarding 2020 tax compliance	\$ 420.00	0.6
	PD	Tax Issues	Preparation for and call with R. Lynne, J. Sordillo and M. D'Agostino re: 2020 tax compliance	\$ 315.00	0.6
			Prepare documents requested by R. Lynne to facilitate in 2020 tax compliance, email correspondence re: same	\$ 315.00	0.7
		Case Administration - Preparation of MOR	At request of Counsel, update December 2020 monthly operating report and send for filing	\$ 315.00	1.0
			Compute Q4 2020 UST fee based on quarterly disbursements and detailed email correspondence to Trustee and Counsel re: same	\$ 315.00	1.0
1/27/2021	PD	Tax Issues	Correspondence with PayChex re: 2020 payroll reports requested by R. Lynne	\$ 315.00	0.4
2/4/2021	PD	Fee Application Preparation	Prepare draft January 2021 fee statement exhibits re: project categories and time detail	\$ 315.00	1.0
2/10/2021	PD	Fee Application Preparation	Finalize monthly fee statement and send to Counsel re: December 2020 and January 2021	\$ 315.00	0.5
2/11/2021	PD	Case Administration - Preparation of MOR	Begin preparation of January 2021 MOR	\$ 315.00	0.7
2/12/2021	PD	Tax Issues	Correspondence with PayChex re: quarterly and annual reports to facilitate in 2020 tax compliance	\$ 315.00	0.6
			Correspondence with R. Lynne re: 2020 tax compliance and requested PayChex reports	\$ 315.00	0.4
2/17/2021	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review January 2021 bank statements and prepare Debtor's books and records entries	\$ 315.00	0.8
		Case Administration - Preparation of MOR	Prepare draft January 2021 monthly operating report	\$ 315.00	3.6
2/18/2021	PD	Case Administration - Preparation of MOR	Correspondence with J. Sordillo re: draft January 2021 MOR	\$ 315.00	0.4
2/24/2021	PD	Case Administration - Preparation of MOR	Correspondence with Trustee and Counsel re: January 2021 MOR; finalize updated MOR and send for filing	\$ 315.00	0.6
3/3/2021	JS	Case Administration - General	Review UST reconciliation and MORs	\$ 795.00	0.3
3/4/2021	PD	Case Administration - General	Correspondence with Trustee re: Q4 2020 UST fees requested and variance to calculation in monthly operating reports	\$ 315.00	0.5
3/5/2021	PD	Fee Application Preparation	Prepare draft monthly fee statement re: February 2020	\$ 315.00	1.0
3/9/2021	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statements and update Debtor's books and records re: February 2021	\$ 315.00	1.1
		Case Administration - Preparation of MOR	Prepare draft monthly operating report re: February 2021	\$ 315.00	4.3
3/11/2021	PD	Tax Issues	Download and review of extensions filed by R. Lynne, correspondence re: same	\$ 315.00	0.7
		Business Analysis - Wind Down of Operations	At the request of Counsel, prepare updated draft wind down budget through April 2021	\$ 315.00	3.9
3/12/2021	JS	Asset Analysis and Recovery - Lender Analysis	Review loan memo on interest rates and supporting documents	\$ 795.00	0.8
	PD	Asset Analysis and Recovery - Lender Analysis	Review memo and supporting documents and send at the request of Counsel re: CF loan analysis	\$ 315.00	0.9
3/15/2021	JS	Business Analysis - Wind Down of Operations	Review cash collateral budget	\$ 795.00	0.3
3/16/2021	PD	Tax Issues	Coordinate re-sending of 2020 employee W2 at the Trustee's request	\$ 315.00	0.5
3/17/2021	PD	Tax Issues	Call with C. Greeves re: coordination of re-sending 2020 employee W2	\$ 315.00	0.2
3/19/2021	PD	Fee Application Preparation	Finalize monthly fee statements and send to Counsel for filing re: December 2020, January 2021 and February 2021	\$ 315.00	0.6
	CB	Fee Application Preparation	Review of the Dec '20, Jan '21 and Feb '21 monthly fee statements	\$ 750.00	0.6
		Case Administration - General	Preparation of supplemental disclosure in connection with J. Sordillo's role change on this case	\$ 750.00	1.2
3/23/2021	PD	Business Analysis - Wind Down of Operations	Review Counsel's comments and update wind down budget, correspondence with Counsel re: same	\$ 315.00	0.9
			Finalize updated wind down budget and send to Counsel	\$ 315.00	0.7
4/1/2021	PD	Fee Application Preparation	Prepare draft monthly fee statement re: March 2021	\$ 315.00	1.0
4/2/2021	PD	Fee Application Preparation	Update and finalize draft March 2021 monthly fee statement re: J. Sordillo consulting services	\$ 315.00	0.8
			Finalize December 2020 and January 2021 fee statements and send to Counsel for filing	\$ 315.00	0.4
	CB	Fee Application Preparation	Review of the Dec '20, Jan '21 and Feb '21 monthly fee statements	\$ 750.00	0.5
4/6/2021	PD	Case Administration - Preparation of MOR	Begin preparation of March 2021 draft operating report	\$ 315.00	1.3
4/13/2021	PD	Case Administration - Preparation of MOR	Update March 2021 MOR re: professional fees	\$ 315.00	1.1
4/19/2021	JS	Case Administration - Preparation of MOR	Review MOR	\$ 795.00	0.6
	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statement and prepare Debtor's books and records re: IDB #7401 for March 2021	\$ 315.00	0.4
			Review bank statement and prepare Debtor's books and records re: IDB #0399 for March 2021	\$ 315.00	0.1
		Case Administration - Preparation of MOR	Commence preparation of March 2021 operating report; send to Trustee and Counsel for filing	\$ 315.00	3.1
4/20/2021	PD	Case Administration - General	Review court docket and follow up with Counsel	\$ 315.00	0.3

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
4/26/2021	PD	Case Administration - Preparation of MOR	Review latest bank statement provided by Trustee to facilitate in MOR preparation	\$ 315.00	0.2
5/3/2021	PD	Asset Analysis and Recovery - Lender Analysis	Review and correspondence with Counsel re: secured lender analysis	\$ 315.00	0.6
		Asset Analysis and Recovery - Accounts Receivable & WIP	Review TABS reports for retainers and billings at the request of the Trustee re: Glaxo Smith Kline class action	\$ 315.00	0.5
5/5/2021	PD	Fee Application Preparation	Prepare draft April 2021 fee statement	\$ 315.00	1.1
5/12/2021	PD	Teleconferences/Meetings - Trustee/Counsel	Call with M. Weinstein re: case status	\$ 315.00	0.2
		Fee Application Preparation	Finalize April 2021 monthly fee statement and send to Counsel	\$ 315.00	0.2
	CB	Fee Application Preparation	Review of the April 2021 time detail and invoice	\$ 750.00	0.4
5/20/2021	MD	Tax Issues	Discussion with P. Donnelly regarding settlement and relating tax issues	\$ 420.00	0.3
	PD	Tax Issues	Discuss tax consequences regarding case settlements with M. D'Agostino	\$ 315.00	0.3
6/3/2021	PD	Fee Application Preparation	Prepare DRAFT monthly fee statement for May 2021	\$ 315.00	1.0
6/4/2021	CB	Fee Application Preparation	Review/revise May 2021 invoice and time detail	\$ 750.00	0.2
6/10/2021	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statements and update Debtor's books and records re: April 2021	\$ 315.00	0.4
			Review bank statements and update Debtor's books and records re: May 2021	\$ 315.00	0.5
		Case Administration - Preparation of MOR	Prepare DRAFT monthly operating report re: April 2021	\$ 315.00	2.9
			Prepare DRAFT monthly operating report re: May 2021	\$ 315.00	3.3
6/15/2021	PD	Case Administration - Preparation of MOR	Update DRAFT operating reports for April and May 2021 re: bank statement support	\$ 315.00	0.7
		Case Administration - General	Correspondence with Trustee and Counsel re: bank statement support	\$ 315.00	0.3
6/18/2021	PD	Case Administration - Preparation of MOR	Update and finalize May 2021 operating report at the request of the Trustee	\$ 315.00	0.5
6/25/2021	JS	Tax Issues	Call with R. Lynne regarding Liddle tax situation and COD income impact	\$ 795.00	0.3
	PD	Case Administration - General	At the request of the Trustee, review UST delinquency notice and review quarterly calculations dating back to January 2020	\$ 315.00	0.7
			Prepare detailed analysis re: disbursements for UST calculation for the period January 2020 through May 2021; correspondence with J. Sordillo re: same	\$ 315.00	0.9
			Email correspondence to Trustee and Counsel re: disbursements for UST calculation for the period January 2020 through May 2021	\$ 315.00	0.4
6/28/2021	JS	Tax Issues	Calls with J. Flaxer re: L&R tax return issues and COD income	\$ 795.00	0.5
			Call with M. D'Agostino re: L&R tax issues and COD income creation	\$ 795.00	0.3
	MD	Tax Issues	Research and discussion with J. Sordillo regarding tax compliance associated with potential write-off of secured loan for tax purposes	\$ 420.00	1.6
6/30/2021	MD	Tax Issues	Further tax research regarding tax compliance associated with potential write-off of secured loan for tax purposes	\$ 420.00	0.9
7/1/2021	MD	Tax Issues	Continue tax research regarding potential write-off of secured loan for tax purposes	\$ 420.00	1.1
7/7/2021	MD	Tax Issues	Tax research regarding tax issues and potential write-off of loan	\$ 420.00	0.4
			Discussion with P. Donnelly regarding tax issues and potential write-off of loan	\$ 420.00	0.5
	PD	Tax Issues	Call with M. D'Agostino re: tax compliance issues relating to potential COD	\$ 315.00	0.5
		Fee Application Preparation	Prepare draft June 2021 fee statement for C. Berk review	\$ 315.00	1.5
7/9/2021	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statement and update Debtor's books and records to facilitate in MOR preparation re: June 2021 IDB #0399	\$ 315.00	0.2
		Case Administration - General	Correspondence with Trustee and Counsel re: Q2 2021 UST fees	\$ 315.00	0.5
7/13/2021	PD	Case Administration - Preparation of MOR	Prepare supporting schedules to facilitate in new MOR format re: June 2021	\$ 315.00	3.6
		Case Administration - General	Correspondence with Trustee re: Q2 2021 disbursements and calculated UST Fee	\$ 315.00	0.5
7/14/2021	PD	Case Administration - Preparation of MOR	Prepare DRAFT June 2021 MOR in new format required by the Court and supporting schedules for J. Sordillo review	\$ 315.00	3.3
7/17/2021	JS	Case Administration - Preparation of MOR	Review MOR; New format	\$ 795.00	1.2
7/19/2021	JS	Tax Issues	Call with Jonathan Flaxer and Michael Weinstein re: plan stipulation on taxes.	\$ 795.00	0.8
	MD	Tax Issues	Call with J. Sordillo and Trustee regarding tax planning issues relating to interest vs principle application of secured loan repayments	\$ 420.00	0.8
			Call with tax department regarding interest vs principle application of secured loan repayments, research IRS regulations	\$ 420.00	1.1
	PD	Case Administration - Preparation of MOR	Finalize DRAFT operating report for June 2021 and detailed correspondence to Trustee regarding new UST form and next steps for filing	\$ 315.00	0.5
7/22/2021	PD	Case Administration - Preparation of MOR	Detailed correspondence with Trustee re: June 2021 MOR	\$ 315.00	0.5
7/26/2021	MD	Tax Issues	Follow up with tax department regarding tax research associated with debt write-off and interest deductions on distributions	\$ 420.00	0.6

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Date	Initial	Project Category	Explanation of Work Performed	Rate	Time
7/26/2021	MD	Tax Issues	Tax research associated with debt write-off and interest deductions on distributions to capital financial	\$ 420.00	1.6
7/27/2021	PD	Case Administration - General	Read and summarize Second Amended Plan filed with the court and correspondence with C. Berk re: post-confirmation	\$ 315.00	1.7
7/28/2021	MD	Tax Issues	Prepare for and conduct call with S. Golden regarding tax research associated with debt write-off and interest deductions on distributions to capital financial	\$ 420.00	0.9
7/29/2021	PD	Fee Application Preparation	At Counsel's request, execute and finalize monthly fee statements and send for filing re: March 2021 through June 2021	\$ 315.00	1.0
8/3/2021	PD	Case Administration - Preparation of MOR	Call with J. Flaxer re: new UST MOR format and execution for filing of June 2021 report	\$ 315.00	0.2
8/4/2021	PD	Fee Application Preparation	Prepare DRAFT Monthly Fee Statement re: July 2021	\$ 315.00	1.2
	CB	Fee Application Preparation	Review/revise July 2021 invoice and time detail	\$ 750.00	0.5
8/11/2021	PD	Fee Application Preparation	Begin to prepare application and project categories in anticipation of the first and final fee application for the period January 7, 2020 through July 31, 2021	\$ 315.00	1.7
8/12/2021	PD	Fee Application Preparation	Begin to prepare application and project categories in anticipation of the first and final fee application for the period January 7, 2020 through July 31, 2021	\$ 315.00	1.0
8/13/2021	PD	Fee Application Preparation	Begin to prepare application and project categories in anticipation of the first and final fee application for the period January 7, 2020 through July 31, 2021	\$ 315.00	2.4
8/20/2021	PD	Recordkeeping, Bookkeeping and Accounting for the L&R estate	Review bank statements and update Debtor's books and records re: July 2021	\$ 315.00	1.0
		Case Administration - Preparation of MOR	Prepare supporting schedules to facilitate in new MOR format re: July 2021	\$ 315.00	3.8
			Prepare DRAFT July 2021 MOR in new format required by the Court and supporting schedules for J. Sordillo review	\$ 315.00	0.6
Total					1,281.3
Blended Rate @ \$315 for first 20 Hours Billed				\$ 315.00	20.0
Blended Rate @ \$395				\$ 395.00	1,261.3
					1,281.3
					\$ 504,493.75
					Estimate to Complete 5,000.00
					Grand Total \$ 509,493.75

EXHIBIT B

LIDDLE & ROBINSON, L.L.P.
OUT-OF-POCKET EXPENSES INCURRED

January 7, 2020 through August 31, 2021

Ch. 11 Trustee of Liddle & Robinson
Expense Details
January 7, 2020 through August 31, 2021

Expense Type	Initial	Total
PACER	No Staff Allocated	\$ 345.90
PACER Total		345.90
Travel Expense	PD	65.00
Travel Expense Total		65.00
Meals Expense	PD	158.61
Meals Expense Total		158.61
Parking Expense	PD	120.00
Parking Expense Total		120.00
Postage/Mail	No Staff Allocated	5,605.60
Postage/Mail Total		5,605.60
Taxi/Shuttle Service	BW	202.42
Taxi/Shuttle Service Total		202.42
Grand Total		\$ 6,497.53



MIDTOWN
223 W 38TH ST
NEW YORK, NY 10018-9998
(800)275-8777

08/26/2020

03:53 PM

Product	Qty	Unit Price	Price
Green Succulent	2500	\$1.20	\$3,000.00
Total			\$3,000.00

Grand Total: \$3,000.00

Credit Card Remitd \$3,000.00
Card Name:AMEX
Account #:XXXXXXXXXX3002
Approval #:857395
Transaction #:614
AID:A000000025010801 Chip
AL:AMERICAN EXPRESS
PIN:Not Required

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your mobile device:



or call 1-800-410-7420.

YOUR OPINION COUNTS

UFN: 359648-0048
Receipt #: 840-51000029-1-6292868-2
Clerk: 06

<i>Account#:</i> 419242-Liddle Robinson Ilp Chapter II Trustee					<i>Name:</i>					
7/13/2020	3:35:51PM	ADMIN	224859	-	1st Class Flat	0:21:26	682	1,091.20	.00	1,091.20
7/13/2020	3:58:05PM	ADMIN	224859	-	1st Class Flat	0:23:35	1	1.60	.00	1.60
7/13/2020	4:03:15PM	ADMIN	224859	-	1st Class Flat	0:28:45	1	1.60	.00	1.60
7/13/2020	4:03:41PM	ADMIN	224859	-	1st Class Flat	0:28:10	1	1.60	.00	1.60
<i>Account</i> 419242-Liddle Robinson Ilp Chapter II Trustee Totals:							685	1,096.00	.00	1,096.00

419242 b	USPS	1st Class Regular Flat	1,256	\$1,507.200	\$0.000	\$0.000	\$1,507.200
		Total	1,256	\$1,507.200	\$0.000	\$0.000	\$1,507.200

419242 b	USPS	1st Class Regular Flat	2	\$2.400	\$0.000	\$0.000	\$2.400
	Total		2	\$2.400	\$0.000	\$0.000	\$2.400

EXHIBIT C

LIDDLE & ROBINSON, L.L.P.

RETENTION ORDER

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	:
	:
LIDDLE & ROBINSON, L.L.P.,	:
	:
Debtor.	:
	:
-----X	

Chapter 11
Case No. 19-12346 (SHL)

**ORDER PURSUANT TO PURSUANT TO 11 U.S.C. § 327(A) OF THE
BANKRUPTCY CODE AND FED. R. BANKR. P. 2014(A) AND 2016
AUTHORIZING THE RETENTION OF CBIZ ACCOUNTING, TAX & ADVISORY OF
NY LLC AND CBIZ VALUATION GROUP, LLC AS FINANCIAL ADVISOR
TO THE CHAPTER 11 TRUSTEE *NUNC PRO TUNC* TO JANUARY 7, 2020**

Upon the application (the “**Application**”) of Jonathan L. Flaxer (the “**Trustee**”), solely in his capacity as the chapter 11 trustee for the estate of the above-captioned debtor (the “**Debtor**”), dated February 6, 2020, seeking entry of an order pursuant to § 327(a) of title 11, United States Code (the “**Bankruptcy Code**”) and Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), authorizing the retention of CBIZ Accounting, Tax & Advisory of NY LLC (“**CBIZ NY**”) and CBIZ Valuation Group, LLC (collectively, the “**Firm**”) as financial advisor to the Trustee; and upon the affidavit of John Sordillo, a Managing Director of CBIZ NY, dated January 31, 2020; and this Court being satisfied that the Firm is “disinterested” as such term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b), and represents no interest adverse to the Debtor and the Debtor’s estate; and it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and that this is a core proceeding under 28 U.S.C. § 157(b); and it appearing that venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409 and that the Trustee has provided proper notice of the Application; and that the notice provided by the Trustee is appropriate under the circumstances and that no other notice need be given; and that the Firm’s employment is

necessary and would be in the best interests of the estate; and after due deliberation and sufficient cause appearing therefor; it is

ORDERED, that the Trustee be, and hereby is, authorized to retain the Firm *nunc pro tunc* to January 7, 2020, as financial advisor to the Trustee to the extent provided herein; and it is further

ORDERED, that the Firm is authorized to provide the following services: (i) evaluating accounting records, time records and billing systems, (ii) evaluating cash movements over time including payments to employees, partners or owners, (iii) analyzing account receivable, aging reports, contingent fees, historical collections and ongoing collectability, (iv) evaluating assets, values and any potential recoveries, (v) evaluating transactions with lenders or third party capital providers, (vi) evaluating partner capital accounts and loans, (vii) evaluating current liabilities, (viii) developing plans for the wind down process and analyzing related costs, (ix) assisting with financial record keeping and the production of required financial reporting, (x) assisting with tax return preparation and evaluating any tax planning or issues, (xi) investigating of potential litigation recoveries, and (xii) monitoring of ancillary proceedings.

ORDERED, that the Firm shall be compensated in accordance with and will file interim and final fee applications for allowance of its compensation and expenses and shall be subject to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 21, 2010, and applicable law; and it is further

ORDERED, that prior to any increases in the Firm's rates for any individual retained by the Firm and providing services in these cases, the Firm shall file a supplemental affidavit with the Court and provide ten (10) business days' notice to the Trustee, the Debtor, the

United States Trustee and any official committee. The supplemental affidavit shall explain the basis for the requested rate increases in accordance with Section 330(a)(3)(F) of the Bankruptcy Code and state whether the Firm's client has consented to the rate increase. The United States Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code; and it is further

ORDERED, that this Order shall be immediately effective and enforceable upon its entry, and the Trustee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order; and it is further

ORDERED, that the Court shall retain jurisdiction to hear and determine any matter or disputes arising from or relating to this Order or the matters addressed in the Application; and it is further

ORDERED, that to the extent the Application is inconsistent with this Order, the terms of this Order shall govern

Dated: New York, New York
February 28, 2020

/s/ Sean H. Lane
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re:	:	Chapter 11
	:	
LIDDLE & ROBINSON, L.L.P.,	:	Case No.: 19-12346 (SHL)
	:	
	:	Application for a first and
	:	final allowance of fees for
	:	financial advisor to the
	:	Chapter 11 Trustee
Debtor.	:	
-----X		

**CERTIFICATION IN SUPPORT OF APPLICATION OF CBIZ ACCOUNTING, TAX &
ADVISORY OF NEW YORK, LLC AND CBIZ VALUATION GROUP, FINANCIAL
ADVISORS TO THE CHAPTER 11 TRUSTEE, FOR ALLOWANCE OF
COMPENSATION AND FOR THE REIMBURSEMENT OF EXPENSES FOR
SERVICES RENDERED DURING THE
PERIOD FROM JANUARY 7, 2020 THROUGH AUGUST 31, 2021**

Charles Berk makes the following certification, pursuant to the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases dated November 25, 2009 (the “Local Guidelines”) and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”) and collectively with the Local Guidelines, the “Guidelines”) with respect to the first and final application of CBIZ Accounting, Tax & Advisory of New York, LLC (“CBIZ NY”) and CBIZ Valuation Group, LLC (“CVG”) (collectively, “CBIZ”) for compensation and reimbursement of expenses (the “Application”).

1. I am a certified public accountant, and the senior managing director of the Applicant, CBIZ Accounting, Tax & Advisory of New York, LLC, which maintains an office at 1065 Avenue of the Americas, New York, New York 10018. I submit this certification in support of the First and Final Application of CBIZ (the “Application”), as financial advisor to the Chapter 11 Trustee for payment of professional fees and expenses accrued from January 7, 2020 through and including August 31, 2021 (the “Compensation Period”).
2. I am the professional designated by CBIZ with the responsibility for the Application by CBIZ for the allowance of professional fees and expenses in this case.
3. In respect of section B(1) of the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated January 29, 2013 (General Order M-447) (the “Local Guidelines”) I certify that: (a) I have read the foregoing Application; (b) to the best of my knowledge, information and belief, formed after reasonable inquiry, except as expressly set forth herein and described in the Application,

the fees and disbursements sought in the Application conform substantially with the Local Guidelines; (c) the fees and disbursements sought in the Application are billed at rates in accordance with the practices customarily employed by CBIZ and generally accepted by CBIZ's clients; and (d) to the best of my knowledge, formed after reasonable inquiry, the Application does not include any profit in the amounts for which reimbursement is sought, nor is reimbursement sought for overhead expenses.

4. The compensation sought in the Application is based on the customary compensation charged by comparably skilled accountants at CBIZ in cases other than cases under title 11.
5. No agreement or understanding exists between CBIZ and any other persons for the sharing of compensation received or to be received for professional services rendered in or in connection with this case, nor will any be made except as permitted under 11 U.S.C. § 504(b)(1).
6. CBIZ maintains detailed records of time billed, which comply with the format required by the U.S. Trustee's Guidelines for the recording of time by professionals and paraprofessionals. Time records are attached to the Application.
7. All disbursements for which reimbursement is sought in the Application are in accordance with the Fee Guidelines. CBIZ maintains detailed records of these disbursements. To the best of my knowledge, formed after reasonable inquiry, the Application does not include any profit in the amounts for which reimbursement is sought, nor is reimbursement sought for overhead expenses.
8. Any charges for computerized research, overnight delivery and courier services are in the amounts billed by third party vendors. Any charges for local transportation and car services are in the amounts billed by the third party vendors, and only for necessary late night transportation. Mass transit was used whenever possible and practicable.
9. The Application does not seek reimbursement for overtime, word processing, secretarial overtime, other internal staff services, telephone or facsimile service.
10. No prior application has been made in this or in any other Court for the relief requested in the Application.

I certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on September 13, 2021

/s/ Charles M. Berk

Charles Berk

Senior Managing Director

CBIZ Accounting, Tax & Advisory of New York, LLC

1065 Avenue of the Americas

New York, NY 10018

Phone: 212-790-5883

cberk@cbiz.com